UNITED NATIONS RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES IN THE NEAR EAST

AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1990
and
REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-SIXTH SESSION

SUPPLEMENT No. 5C (A/46/5/Add.3)

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LETTERS OF TRANSMITTAL

2 July 1991

Sir,

I have the honour to transmit to you the financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the financial period ended 31 December 1990, which were submitted by the Commissioner-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

27 March 1991

Sir,

Pursuant to financial regulation 12.1, I have the honour to submit the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the year ended 31 December 1990, which I hereby approve. The financial statements have been prepared and certified as correct by the Comptroller.

Accept, Sir, the assurances of my highest consideration.

Yours sincerely,

(Signed) William EAGLETON
Acting Commissioner-General

The Chairman of the Board of Auditors
United Nations
New York

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1990

Operations

1. The United Nations Relief and Works Agency (UNRWA) provides education, health and relief services to over two million Palestine refugees in five areas in the Near East. These areas are Lebanon, the Syrian Arab Republic, Jordan, the West Bank and Gaza. Its headquarters is at Vienna. The part of headquarters located at Amman was in 1990 renamed the UNRWA Headquarters Branch, Amman.

2. In 1990, a total of 357,706 Palestine refugee children were enrolled in the Agency's 631 elementary and preparatory schools, served by a teaching force of 10,503 teachers. An additional 63,354 pupils attended government and private schools. During the school year 1989/90, vocational, technical and pre-service teacher training was provided in eight training centres, with a total enrolment of 4,386 trainees and 497 instructors. However, it should be mentioned in this connection that because of the closure of all educational installations in the West Bank by Israeli military order for most of 1989, the 1989/90 school year for the three West Bank centres began in March/April 1990. Additionally, the Institute of Education provided in-service training courses for 818 teachers through the Education Development Centres in each field. At the university level, 540 scholars benefited from the Agency's scholarship programme. Total expenditure in 1990 on the education programme amounted to $126.9 million, against a budget of $131.3 million, representing about 51 per cent of the Agency's total regular budget.

3. The health programme covers curative and preventive medical services, which are provided through 104 health clinics. In 1990, 3,877,313 visits were paid to these clinics by refugee patients for medical consultations. Hospitalization is provided at heavily subsidized rates in 35 hospitals with which the Agency has special agreements. In 1990, the number bed/days utilized by refugees in these hospitals amounted to 225,068. Sanitation services are also part of the health programme and so is the supplementary feeding programme, through which pre-school and schoolchildren receive a full midday meal six days a week. In 1990, about 27,100 beneficiaries received such meals, which were served in 102 supplementary feeding centres. Arrangements were made in 1990 to terminate this high cost/low impact midday meal programme and replace it in 1991 by distribution of dry rations. Efforts are now intensified in order to reach all those children who are in need of this service. The saving achieved as a result of reducing the operating costs were allocated to other pressing needs, inter alia, in the field of primary health care. Total expenditure in 1990 on the health programme amounted to $48.2 million, against a budget of $50.4 million, representing about 20 per cent of the Agency's total regular budget.

4. The Agency's relief and social services provide socio-economic support for the most disadvantaged of the Palestine refugees and facilitate their self-reliance. By the end of 1990, 36,216 families, representing some 7.6 per cent of the registered refugee population, were receiving special hardship assistance, consisting of food, clothing, blankets, repair of shelters, selective cash grants in extreme distress, preferential access to vocational and teacher training and small grants to establish self-support

projects. The social services comprise casework, income-generating programmes and related skill-training, women's programmes, the community-based rehabilitation of the disabled and projects to develop community facilities. These services are open to all eligible refugees. Total expenditure in 1990 on the relief and social services programme amounted to $27.0 million, against a budget of $28.9 million, representing about 11 per cent of the Agency's total regular budget.

5. In support of the three substantive programmes described above the Agency provides supply and transport, architectural and engineering and administrative services, which altogether accounted for the remaining 18 per cent of the Agency's total regular budget.

6. Before 1990 UNRWA was operating two separate emergency-related funds. One of these was the Lebanon Emergency Fund, while the other one was called Extraordinary Measures in the Occupied Territory (EMOT). On 1 January 1990, these two funds were merged into one under the title of Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT). In 1990, UNRWA received over $19 million in contributions to EMLOT. These contributions, plus the $15.2 million of unspent funds from prior years, were almost all expended in 1990, leaving a balance by the end of 1990 of only $1.4 million. The accounts for this fund are shown in statements XI and XII.

7. In addition to the immediate measures that the Agency has undertaken in response to the situation arising from the intifadah, the Agency has also requested and received special donations for improving the infrastructure in the occupied territory in terms of better housing conditions, new or expanded sewage systems and to some limited extent for providing the Agency with better facilities to run its education, health and relief programmes in the occupied territory. Many projects have now started up. In the current year, expenditure amounting to $5.4 million has been incurred, leaving a balance of $13.1 million at the end of 1990. The accounts for this programme are contained in statements XIII and XIV, under the Expanded Programme of Assistance (EPA).

8. The quality and the adequacy of hospital services in Gaza has deteriorated to a level considered to be far from acceptable by international standards. In 1990, the Commissioner-General launched an appeal for funds to construct a general hospital of approximately 200 beds to provide much-needed additional hospital beds and other health services such as out-patient, diagnostic, therapeutic and supporting services. By the end of 1990, there were several encouraging signals of possible contributions to this new important project. However, total donations were still very limited in comparison with the total cost estimates of about $35 million, which include operating costs for three years. The accounts for this large project are shown separately in statements XV and XVI.

1990 budget and expenditure

9. The Agency's budget for 1990 as detailed in statement 1 is the final operating budget for the year under report.

10. The total budget for 1990 of $314.3 million as shown in statement 1 consists of the following elements:

	Millions of United States dollars
Regular budget	257.8
Emergency budgets of extraordinary character	
Extraordinary Measures in Lebanon and the Occupied Territory (all funds)	35.4
Expanded Programme of Assistance	21.1
Gaza General Hospital Project	-
	314.3

11. The budget figure for the regular budget includes an amount of $7.7 million budgeted for various capital and special projects on the basis of funds received before 1990 but not yet spent by the end of 1989. The reason for including these budgetary provisions is to enable meaningful comparisons between the budget and expenditure figures also under the heading of capital and special projects.

12. The budget figure for the Extraordinary Measures in Lebanon and the Occupied Territory (all funds) represents the latest revision of the financial plan, which was prepared in several stages over the year to respond to the changing needs of the refugee population resulting from the political situation.

13. The budget figure for the Expanded Programme of Assistance (EPA) consists of allotments set up on the basis of the funds received in 1988, 1989 and 1990 in response to the Commissioner-General's presentation to the major donors at a meeting in February 1988, the aim of which was to solicit donations totalling about $65 million to fund various projects with a view to improving the environmental conditions of the refugee population in the West Bank and Gaza.

Financial results

14. The Agency's General Fund ended 1990 with an excess of income over expenditure of about $3.1 million. However, this result was counterbalanced by the excess of expenditure over income that UNRWA incurred under its funded ongoing activities, which form an integral part of the regular programme.

15. The working capital account of UNRWA is not a statutory operating reserve but is the balance remaining in the General Fund after liabilities are deducted from assets. The working capital account is used for three purposes: (a) to meet temporary, current year imbalances in cash flow, (b) to fund unforeseen emergency needs, and (c) in the event of a substantial

reduction in the Agency's programme, to meet any extraordinary liquidating liabilities. As shown in statement VI, UNRWA increased in 1990 its General Fund working capital (after fund adjustments) by an amount of $2.7 million, thereby raising the level of the working capital from $28.9 to $31.6 million. This amount represents less than two months' operating expenses for the regular programme.

16. During 1990, UNRWA had under implementation some 75 capital and special projects funded by special contributions. Statement VII shows income and expenditure in 1990 for each project, while statement VIII contains the assets, receivables and liabilities of each project fund as at 31 December 1990.

17. Statement III shows the Agency's working capital as well as all other fund balances. It should be noted, however, that these other balances are earmarked for special purposes. They would therefore not be available to cover part of the costs of the Agency's core programmes, if such a need were to occur.

18. The accounts of the Area Staff Provident Fund are shown in statements XVII to XIX. The total assets of the Fund rose from $499.7 million to $552.6 million. Net investment income for 1990 was $46.5 million as compared to $39.2 million in 1989.

19. The loan scheme, which was established to assist participants by making funds available for housing and educational purposes, is running in its sixth year. At 31 December 1990 outstanding loans were $4.9 million, as compared to $3.4 million in 1989.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As requested in article XII of the Financial Regulations of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), the Board of Auditors has audited the accounts of UNRWA for the year ended 31 December 1990.

2. The examination was carried out in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency (IAEA). The examination was conducted at UNRWA headquarters at Vienna and in the Agency's field offices in Gaza and the West Bank.

3. During the year under review, the Board of Auditors continued its normal practice of reporting the results of specific audits and issuing management letters containing detailed observations and recommendations to the administration.

4. The following report presents the most significant matters arising from our audit examination. We discussed these matters with the administration, whose responses are referred to where appropriate. The present report is divided into two parts, covering the audit of financial statements and management issues, respectively.

Follow-up of actions taken on previous audit recommendations

5. The administration complied with all the recommendations of the Board in its audit report for the year ended 31 December 1990. The Board especially appreciates the measures taken to improve the organizational structures of the Area Staff Provident Fund. An evaluation of the effectiveness of the measures, however, will have to be the subject of future audits (for details, see annex I).

Summary of recommendations

6. We recommend that the following corrective actions, presented in order of priority, be taken:

(a) Cash should be placed on higher-yielding time deposits to the extent permitted without neglecting other cash management considerations (para. 66);

(b) The Agency should credit interest income arising from the Gaza General Hospital Fund to this Fund (para. 54);

(c) Outstanding pledges should be disclosed in a note to the financial statements (para. 59);

(d) When planning future activities, the Agency should take due consideration of the reserves available for EMLOT (para. 57);

(e) The Agency should regularly update the treasurer's list of bank accounts and the list of authorized bank account signatories (para. 29);

(f) Procurement of furniture for new installations in the West Bank should be modified to avoid premature expenses and unnecessary storage (para. 84);

(g) The Agency should provide for more flexibility in the design of schools in order to allow for adjustment to local circumstances (para. 87);

(h) The selection of and advisory service to beneficiaries of self-support projects should be improved to avoid such failures as occurred in previous years in Gaza (para. 92).

Summary of findings

7. Bank confirmations were not received on a number of bank accounts and some of those received required further reconciliation. The treasurer's list of bank accounts was not fully up-to-date (para. 28).

8. Delayed payment of 1990 contributions had a temporary negative impact on the Agency's cash position (para. 30).

9. Accounts receivable include substantial amounts that result from delays in the clearance of staff members' personal accounts (para. 31).

10. An amount of $10 million due from project funds currently uncollectible leads to an overstatement of the working capital as well as to a negative balance of funded ongoing activities (paras. 35 and 45).

11. The increase in the reserve for carry-forwards of $7 million diminished the working capital (paras. 38 and 44).

12. The recording of earmarked cash contributions to the General Fund as contributions in kind leads to cumbersome accounting procedures, especially in the case of income received in advance (para. 43).

13. Income and expenditure of contributions in kind are overstated as they are based on the donor's valuation, which often exceeds by far the actual market value (paras. 47-50).

14. Interests and exchange rate gains arising from the Agency's various funds in general are not credited to the corresponding fund but to the General Fund (paras. 51-54).

15. EMLOT expenditure in 1990 exceeded income by about 72 per cent and nearly exhausted the positive fund balance carried forward from 1988 (paras. 55-57).

16. An average of $20 million cash is kept freely available on current/call accounts for unforeseen events (para. 66).

17. Owing to the financial situation of EMLOT, the Agency's liquidity decreased (para. 69).

18. Liquid funds as at 31 December 1990 were sufficient to cover expenditure for seven and a half weeks (para. 70).

19. In several cases, the employment of consultants at headquarters and in the West Bank Field Office did not comply with the Agency's relevant organizational directive (paras. 71-73).

20. The contract with one consultant suffered from essential shortcomings and contract-related expenditures were incurred without allotments (paras. 74-77).

21. Although the Agency had lost confidence in a staff member, he was granted maximum indemnity payment on agreed separation (paras. 78-81).

22. The West Bank Field Office purchased and received furniture for several newly constructed schools and other installations several months before the buildings were completed. In one case construction had not even started when the furniture was delivered (paras. 82-85).

23. Specific local requirements were not taken into account when a new school was designed and constructed in the West Bank (paras. 86 and 87).

24. The majority of formerly established self-support projects in Gaza turned out to be failures (paras. 88-92).

Part I: Financial statements

Accounts and financial reporting

The Agency's funds

25. In addition to the General Fund, which finances the Agency's core activities, and the project funds (funded ongoing activities and capital and special projects) the Agency operated three separate funds up to the end of 1989, namely, the Expanded Programme of Assistance (EPA), the Lebanon Emergency Fund (LEF) and the Extraordinary Measures in the Occupied Territory (EMOT). LEF and EMOT were established in 1987/88 to alleviate the hardship of Palestine refugees resulting from the civil unrest prevailing throughout these areas of operation. In 1990, LEF and EMOT were merged into one fund, Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT), because their basic objectives were similar. In addition the Gaza General Hospital Fund was launched in 1990.

Internal audit

26. The financial statements reflect headquarters' and field offices' operations. Owing to the events in the Gulf region, no internal audit results on the field offices' accounts were available during the time of the Board's audit at headquarters. However, these results were submitted later and were taken into consideration in the present report as appropriate.

Assets

Cash at banks and in hand

27. The Board identified the following amounts of cash held by headquarters and the field offices:

		United States dollars
Cash in banks:	headquarters	78 668 393
	field offices	4 396 363
Total		83 064 756
Cash on hand:	imprest funds	213 229
	with paymasters	500 068
Total		713 297
Grand total		83 778 053

28. Since 19 out of 65 bank accounts (current accounts and time deposits) were not yet confirmed at the time of the audit, the Board was not in a position to check all the confirmations to reconcile them with the result as presented in the financial statements. The review of confirmations at hand raised some queries that the Agency was able to clarify. In addition, the Board noted that the treasurer's list of bank accounts was not fully up to date.

29. The Board recommends a regular updating of the treasurer's list of existing bank accounts and the list of authorized bank account signatories.

Cash position

30. Consolidated cash decreased from $88 million in 1989 to $83 million in 1990. This decrease was caused by a delayed remittance of contributions in cash that were due to arrive in 1990. The contributions in question were received in January and February 1991.

Accounts receivable

31. Accounts receivable are only recorded in the General Fund. The amount recorded in statement III is composed of accounts receivable from staff members (mainly advances for education grants totalling $820,000 and other advances) and miscellaneous claims and receivables ($1,175,186). Outstanding balances should be reduced substantially by avoiding delays in the clearance of staff members' personal accounts. The Agency intends to review staff members' acccunts and miscellaneous claims and receivables in this respect.

32. The accounts receivable include claims against Governments because of costs of port operations and other charges that are no longer contributed. They also include claims for losses and damages caused to the Agency's

property as a result of military action. These claims, amounting to about $13.5 million, are not recorded in statement III. They are written off as outlined in note 2 to the financial statements.

Prepaid expenses and advances to suppliers

33. Out of the total of $845,226, only $90,540 are related to headquarters' accounts and were thus subject to the external audit, which did not reveal discrepancies.

Fixed assets

34. According to its accounting policy (see note 7 to the financial statements), the Agency does not disclose a number of assets, totalling $130 million, in the financial statements. However, these assets are kept in memorandum accounts at historical purchase costs without write-off.

Due from project funds

35. Unearmarked contributions to the General Fund can be used for projects, where special donations are sought but not found. Until the end of 1990, these transfers of funds added up to $10,372,907 (for breakdown, see statement III). Some $8.5 million are due from the permanently underfunded project fund, funded ongoing activities. Every year, General Fund contributions in kind have to be transferred to the supplementary feeding programme to ensure the distribution of basic supplies. In 1990, goods with a market value of $4.6 million were transferred to this programme.

36. The Board does not expect that the project funds will be able to pay off completely their liabilities, part of which will therefore eventually have to be borne by the General Fund.

Liabilities

Accounts payable

37. Out of $11.7 million (General Fund), about $10 million arose from the operations of the field offices and $1.6 million from headquarters' activities. In the headquarters' accounts, $86,284 were ascribed to accounts payable, although they should have been recorded as goods-in-transit.

Reserve for unliquidated obligations, goods-in-transit and carry-forwards

38. The account balances of the reserves for unliquidated obligations, goods-in-transit and carry-forwards resulting from the newly established obligation system, on which the Board had commented in its last report, are listed below.

	United States dollars	
	1989	1990
Reserve for unliquidated obligations	6 279 570	4 715 259
Reserve for goods-in-transit	12 766 042	10 985 863
Reserve for carry-forwards	2 861 061	9 430 648
Total	21 906 673	25 131 770

The reserve for carry-forwards increased significantly and thereby diminished the presented amount of the working capital. The reserve for unliquidated obligations (actual commitments incurred in 1989) and the reserve for goods-in-transit (unpaid obligated purchase orders) decreased slightly.

39. The ratio of funds reserved for future disbursements comes up to about 10 per cent of total expenditure. To make the ratio comparable with that of other United Nations organizations, where carry-forwards are not allowed, it has to be based on commitments and goods-in-transit excluding carry-forwards. It comes up to 6 per cent and can be considered appropriate.

40. A sample check of the reserves at headquarters did not reveal any difference from the amounts presented in the financial statements. However, previous field audits disclosed deficiencies in the recording of obligations. The Agency agreed to keep track of this issue in order to guarantee correct book entries.

41. The Agency maintains a reserve for unliquidated obligations based on unliquidated budget commitments for five years. The issue is not covered by the Agency's Financial Regulations. According to the United Nations Regulations and Rules, obligations have to be cancelled one year after the end of the financial period. When asked why the United Nations Regulations and Rules were not used as a guide, management answered that article 9.8 of the Agency's Financial Regulations, which allows unexpended budget for non-recurrent costs to be carried forward for five years, had been used as a guide for determination of the time scale for the unliquidated obligations.

42. The Agency adjusted prior years' expenditure in the General Fund due to unused reserves of 1989 expenditure as follows:

	United States dollars	Savings (percentage)
Commitments	368 261	5.8
Goods-in-transit	380 666	3.0
Carry-forwards	254 050	8.9

The total rate of savings resulting from unused reserves for unliquidated obligations and goods-in-transit comes to 3 per cent, which can be considered

reasonable. Further adjustments in the project funds totalling about $5 million resulted in the main from prior year's savings. These earmarked funds can be carried forward unconditionally.

Income received in advance

43. In December 1990, the Agency received about $7 million in the General Fund earmarked for the purchase of flour in 1991. The Agency's accounting system required that this contribution be recorded as income in kind. Since the collection increased the bank balance, a corresponding entry crediting a liability account, income received in advance, was made to avoid overstating the working capital. The accounting procedures to record donations received in cash but to be distributed in kind require a complex series of accounting entries.

Working capital

44. The General Fund working capital rose from $28,946,574 in 1989 to $31,678,570 in 1990. The increase results from the 1990 excess of income overexpenditure of $3,092,663 (see statements IV and VI) and a minor fund adjustment. The working capital in 1990 was especially affected by the increased reserve for funds carried forward. Additionally, it included about $10 million due from the project funds presently uncollectible and therefore not available to cover General Fund operations.

45. In the other funds, the Agency records a fund balance instead of working capital. Owing mainly to the needs of the supplementary feeding programme and to delayed payments of contributions to this programme, the fund for funded ongoing activities showed a negative balance of about $9.3 million. The Agency expects the negative balance to be reduced when further payments are received. The remaining balance will eventually have to be absorbed by the General Fund, thus reducing the Agency's working capital.

Income

46. The Agency's income consists mainly of contributions in cash and in kind. Out of the total contributions of about $262 million deliveries at a market value of about $36 million (14 per cent) were received in kind. Including miscellaneous income (mainly bank interests) and exchange rate gains the Agency's total income came to $274,366,709.

Contributions in kind

47. The contributions in kind are stated for the individual Funds as follows:

	United States dollars
General Fund	22 978 127
Ongoing activities	5 772 155
Capital projects	3 180
EMLOT	7 203 376
EPA	119 867
	36 076 705

48. Contributions in kind are recorded in the schedules of income based on donor's valuation according to article X of financial regulation 10.5. Certain valuations made by donors are far in excess of market values. The Agency stated that any other valuation might attract criticism from the donors. In prior years, charges of expenditures for contributions in kind were based on the donor's valuation, but in 1990 charges made were based on market value. It was considered that this method reflected more accurately the true cost of food deliveries to the refugees.

49. The difference between the market value (approximately $30 million) and the donor's valuation is about $6 million and it is recorded as "excess valuation". The Agency felt that it would be more meaningful to disclose the excess of donor's valuation over the market value as one item and to record the rest of expenditure at market value. This avoided difficulties in charging expenditure against the budget, as both were based on market value.

50. The Board agrees that the new method of valuation based on market value is more appropriate. However, income and expenditure of contributions in kind are still overstated, as the excess valuation is included in the stated total of expenditure.

Crediting of interests and exchange rate gains

51. The Agency's bank interests and exchange rate gains resulting from the various funds amounted to a total of about $14.5 million in 1990. They were credited to miscellaneous income in the General Fund accounts unless the contributor requested to credit them to the project funds. In these cases, bank interests were recorded as additional contributions in cash to the project funds. Exchange rate gains or losses, however, always remain with the General Fund.

52. This reflects the Agency's policy to combine all cash contributions. At the same time the notes to the financial statements indicate that the individual funds are kept as distinct financial and accounting entities and provide a clear identification of income by purpose.

53. The Agency, however, assumes that the contributors have acquiesced in bank interests and exchange rate gains being credited to the General Fund, because the donors did not request crediting them to the projects.

54. The Board is of the opinion that this assumption is not justified unless donors have agreed explicitly to credit interest income arising from project funds to the General Fund. In the absence of such explicit agreements, the Agency should credit the interests to the respective project fund in accordance with the fund accounting principle.

Income and expenditure in funds other than the General Fund

55. In 1990, income for project funds (funded ongoing activities and capital and special projects) and for EMLOT did not cover expenditure (see statement II). Funded ongoing activities showed a negative fund balance.

56. Income and expenditure are shown in the table below:

	Income	Expenditure	Income	Expenditure
	1989		1990	
	(United States dollars)			
EPA	5 936 348	2 535 474	6 185 061	5 430 368
LEF	4 134 193	10 869 294	-	-
EMOT	24 092 850	23 483 879	-	-
EMLOT	-	-	19 413 189	33 475 093
Gaza General Hospital	-	-	698 262	28 507
Total	34 163 391	36 888 647	26 296 512	38 933 968

57. The financial situation of EMLOT gave cause for concern. While the expenditure in 1990 was nearly the same as in 1989, income was about 70 per cent lower. The expenditure could only be financed by using a fund balance of about $15 million carried forward from 1988. The fund balance leaves only $1,365,000 for 1991. The Agency stated, however, that contributions received in 1991 were adequate to secure the funding of EMLOT through the end of 1991. The Board recommends that the Agency, when planning future activities, take due consideration of the reserves available for EMLOT.

Outstanding pledges

58. The Agency accounts for pledges as income when payments are actually received. Outstanding pledges for 1990 and prior years, not recorded in the financial statements, are listed in the table below:

	In cash	In kind	Total
	(United States dollars)		
General Fund	3 077 940	7 832 489	10 910 429
Ongoing activities	7 587 163	7 525 244	15 112 407
Projects	2 462 827	-	2 462 827
EMLOT	1 758 374	6 130 148	7 888 522
EPA	10 084 754	76 176	10 160 930
Gaza General Hospital	1 367 989	-	1 367 989
Total	26 339 047	21 564 057	47 903 104

The total amount of outstanding pledges is equal to about 16 per cent of the Agency's total expenditures incurred in 1990.

59. To improve the donors' information and to enhance the comparability of the financial statements of UNRWA with other United Nations organizations, outstanding pledges should be disclosed in a note to the financial statements.

Expenditure

60. Total expenditure recorded in 1990 was $292,544,581, reflecting an increase of approximately 10 per cent. It is broken down as follows:

General Fund	United States dollars	Percentage
Education services	118 993 964	40.68
Health services	35 331 184	12.08
Relief services	26 608 864	9.10
Operational services	16 969 241	5.80
Common services	28 880 433	9.87
Excess valuation	3 077 157	1.05
Other funds		
Project funds	21 637 161	7.40
Excess valuation	2 112 627	0.72
Expanded programme of assistance	5 430 368	1.86
EMLOT	32 639 381	11.16
Excess valuation	835 712	0.28
Gaza General Hospital	28 507	0.01
Total	292 544 581	100.00

The presentation of expenditure appropriately reflects the Agency's activities during 1990. However, the recording of the excess valuation in contributions in kind overstates the expenditure.

Cash management

61. As at 31 December 1990, the Agency held three types of bank accounts at headquarters with the following weighted average interest rates:

Type	Amount in United States dollars	Interest rate (%)
Current accounts	19 015 278	6.26
Call accounts	779 183	6.98
Time deposits	57 787 010	8.68

62. The higher interest rates in time deposits call for keeping the balance in current accounts as small as possible. The audit included a check of available funds at the end of each month for the first quarter of 1991 on the basis of projected levels of income and expenditure, and the cash set free from time deposits.

63. The cash from time deposits in the first quarter of 1991 averaged about $23 million. Including newly placed time deposits in this period as well as projected income and expenditure, an average of about $20 million was freely available cash in the first three months of 1991.

64. According to the Agency, these amounts have to remain liquid to enable to react to unforeseen events, for example, belated receipt of contributions or exchange rate losses.

65. The Board is aware that to some extent funds have to be available on a short-term basis. However, an average of $20 million cash kept available for unforeseen events seems to be overestimated.

66. The Board recommends that cash should be placed on higher-yielding time deposits to the extent permitted without neglecting other cash management considerations. The Agency agreed to look into this matter with a view to maximizing the interest earned on funds kept by the Agency.

Disclosure of termination benefits

67. The Agency agreed with the opinion of the Board that contingent/potential liabilities arising from repatriation and termination of staff should be disclosed in the notes to the financial statements. The Agency intends to determine an appropriate methodology to produce reasonably accurate figures and to disclose the potential liabilities in the future.

Liquidity position (see annex III)

68. Out of cash on hand and in banks amounting to $83,778,053 as at 31 December 1990, a portion, or $57,787,010, was invested in time deposits. All investments had a maturity of less than half a year. The average period of investments at year-end was 83.4 days. Therefore, the total cash of $83.8 million can be considered as liquid.

69. The excess of current assets over current liabilities - total liquid funds - amounted to $42.4 million compared to $54.6 million in 1989. The decrease by $12,175,190 was caused mainly by the requirements of funds other than the General Fund, namely EMLOT, where expenditure by far exceeded income.

70. With regard to the 1990 total expenditure of about $292 million, the liquid funds as at 31 December 1990 were sufficient to cover expenditure for approximately seven and a half weeks, not taking into consideration income received during 1991. In addition, funds for disbursements amounting to $46 million were already reserved under short-term liabilities. These disbursements did not need to be financed by the liquid funds. Therefore, the total current assets of $88.5 million were available for 1991 disbursements. Based on the total of 1990 expenditure, they could cover disbursements of three and a half months. That is why - despite the decrease compared to the prior year - the level of liquid funds does not appear unreasonable.

Part II: Management issues

Consultants

71. The engagements of consultants at headquarters and the West Bank Field Office were not always in compliance with the Agency's relevant directive, which requires prior approval by the Director of Personnel. This approval has to be based on justifications provided by the requesting office. This covers the priority given to the services of the consultant and explanation that such services cannot be provided by in-house staff members.

72. Service agreements for consultants were made in the West Bank Field Office without the necessary approval. Also, at headquarters, several agreements were approved although no justification for the need of external manpower was provided.

73. The Agency agreed with the observation and took corrective actions to ensure that the required procedures would be followed in the future.

74. One of the agreements with a consultant reviewed by the Board suffered from serious shortcomings. Essential formalities were missing. Therefore, it is doubtful whether the contract is legally binding. Furthermore, the costs for the consultant's service were not budgeted. In previous years, the Agency failed to come up with formal agreements with this specific consultant but still, fees and travel expenses were paid that were not budgeted.

75. In the above-mentioned agreement, the nature of service was defined as follows: "the consultant shall act as consultant, adviser and facilitator in a process of organizational development, and shall, inter alia, conduct a series of seminars in the Agency's headquarters and field establishments, at such time and place, and within such terms of reference, as the Agency shall reasonably require".

76. The definition of the services to be rendered is rather general. In addition, there were no indications from the files that evaluations of the seminars were conducted. The Agency explained that the eight seminars conducted were aimed at improving the relationship and communication between internationally and locally recruited staff. In its view, the seminars' objectives were achieved although it would be difficult to give concrete evidence of the beneficial changes.

77. Taking note of the Agency's comments, the Board is not in a position to assess the success of the seminars, and agrees that, indeed, it is difficult to find concrete evidence of improvements related to the seminars.

Personnel management

78. A staff member who had been employed by the Agency for over 10 years was transferred from headquarters to a field office. In spite of the staff member's objections, the transfer was effected in January 1989. By the end of 1989, the Agency wished to remove the staff member from the new post, because they had "lost confidence" in the staff member in that capacity. By letter of 9 November 1989, the Agency informed the staff member:

"... in discussing your future with the Agency following your current assignment ... due to be completed in January 1990, the alternative of ... was considered which you felt unable to accept. As there were no other alternatives, we concluded that it was in our best interest that you pursue a future career elsewhere and to consider a mutually agreed separation."

According to the separation agreement, the staff member was paid maximum termination indemnity and other payments totalling about $120,000. The details are listed in annex II.

79. Management stated that these extraordinary separation payments were authorized under staff rules and regulations. It was also in consideration for the excellent service the staff member had rendered for a long period and for the expenditures to which he had committed himself in expectation of continued employment with UNRWA. Administration felt precluded, for considerations of confidentiality, from setting out the reasons for the loss of confidence.

80. It is the view of the Board that the unusual terms of separation were not justified. The Agency offered the staff member an alternative post to be able to continue his service. He did not find the post acceptable, so he decided to leave, which in this case appears to have been rewarded.

81. The Board is not satisfied with management's general explanation that the decisions made and based on full knowledge of the circumstances of the case were in the best interest of the Agency. Furthermore, the Board wishes to point out that it must not be in the discretion of the Agency to exclude certain operations from external audit by referring to confidentiality. The complete facts need to be disclosed to enable the Board to comprehend and assess the Agency's decisions properly.

Procurement

82. In the West Bank Field Office, furniture and other equipment for several new schools were delivered up to 14 months before the completion of the school buildings. In one case, the furniture was delivered even before construction was started.

83. Management explained that it was their practice to start ordering furniture and equipment as soon as the Field Contracts Committee recommends approval for the construction of a school building. This practice ensured that furniture and equipment were available at the time the building was completed.

84. The Board understands that the circumstances in the occupied territories make it rather difficult to coordinate the availability of equipment with the completion of new installations. Experience shows, however, that many construction projects suffer from delays. Procurement of furniture for new installations in the West Bank should be modified to avoid premature expenses and unnecessary storage.

85. Management agreed that the Field Office should exert more effort in planning deliveries of equipment in conjunction with the schedule of construction of school buildings.

Programme management

School construction in the West Bank

86. The school at Ya'bad was designed and constructed for six instead of nine classrooms, although the school accommodates nine classes. Thus, the multipurpose room, the library and the laboratory have also to be used as classrooms. The six classrooms are designed according to UNRWA standards, which allow 50 pupils per room. At Ya'bad there are actually only about 20 pupils in each class.

87. The Board recommended that the Agency provide for more flexibility in the design of schools to allow for adjustment to local circumstances. The Agency agreed with the recommendation of the Board.

Gaza self-support projects

88. The Agency's self-support project programme was added to the welfare programme in 1982 and since then has been part of the relief services programme. According to the Guidelines for the Selection of Cases and the Performance of Projects dated 3 June 1982, the objective of these projects is to enable special hardship case families eventually to become self-supporting.

89. While the institutionalization of self-reliance among Palestine refugees is still considered a major objective, the procedures and implementation of the self-support projects were questioned within parts of the management. As can be seen from the files, management became aware in 1987 that the special hardship programme had all the built-in mechanisms one could imagine to guarantee failure. Also, the Agency's Field Welfare Officers meeting in 1989 saw strong indications that the programme was not very successful and that in most fields a large part of the self-support funds were used to supplement the annual cash assistance given to special hardship cases.

90. As far as Gaza is concerned, the audit of self-support projects proved the inadequacies of the programme. For the past 18 months, no new projects have been established because of lack of interest of potential beneficiaries who were afraid to lose their welfare support once they received a grant. The majority of formerly established self-support projects had turned out to be failures.

91. Management is aware of the weakness, stating that it derived in the main from a focus on the welfare angle rather than economic viability, lack of technical expertise on the part of the social workers handling the projects, an inflexibility of approach and inadequate managerial direction. Management also stated that the weaknesses were far more apparent in Gaza than elsewhere.

92. The Board is of the opinion that steps already taken, such as selection and training of the social workers, prior analysis of the local economic requirements and the development of a more flexible approach to

income-generating projects, will contribute to improve programme results. In that context, the envisaged funding of larger loan schemes, which can employ members of the special hardship case families, seems preferable to the former approach restricted to the direct support of special hardship beneficiaries. Since the Agency intends to continue the current self-support programme, the selection of beneficiaries and the advisory service and control by the Agency need to be improved.

Cases of fraud and presumptive fraud

93. According to the Agency's statement of 18 April 1991, there were no cases of fraud or presumptive fraud in 1990.

Write-off of losses

94. The report on losses for the year ended 31 December 1991 showed a total of $184,869, comprising losses of cash and losses of equipment in connection with handling of supplies. According to the Agency's explanation, the cash losses represent uncollectible accounts receivable. The bulk of supply handling losses arose in the occupied territories. According to the Agency, none of these losses gave rise for the personal responsibility and financial liability of staff members.

Acknowledgement

95. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Commissioner-General, senior officers of UNRWA and members of their staff.

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

ANNEX I

Follow-up on actions taken on previous audit recommendations

Specific measures taken to implement the recommendation of the Board of Auditors in its audit report for the year ended 31 December 1989 were as follows:

Recommendation 5 (a)

The Board recommended that organizational structures of the Area Staff Provident Fund should be improved. The recommendations in detail were as follows:

Recommendation (i)

The responsibility in the management of the Fund should be redistributed. Consideration should be given to the establishment of a supervising body responsible for long-term objectives, to the management of the medium-term investments by an expert or an external consultant committee, and to having a choice of investments made solely by the investment managers.

Measures taken by administration

An Investment Advisory Committee composed of banking experts has recently been set up to advise the Commissioner-General on (a) investment policy, (b) asset allocation and strategy, (c) diversification by type of investment and currencies, and (d) other matters that in the Committee's view should be brought to the Commissioner-General's attention.

Recommendation (ii)

A specialized unit should be established in the Fund's administration to check on the activities of the investment managers and the custodian.

Measures taken by the administration

A Provident Fund secretariat has been set up. Its functions include checking on the activities of the investment managers and the custodian.

Recommendation (iii)

The decision taken by the Provident Fund Advisory Committee not to invest in equities should be reconsidered with respect to their better yield in the long term. A wider diversification would provide higher security was well as desirable constant growth.

Measures taken by administration

The Investment Advisory Committee will be reviewing the existing policy on investment in equities.

Recommendation (iv)

The managers of the Fund should try to obtain a professional fund management system in order to have the data needed for management on screen at any time and at reasonable cost. The current performance management could be improved as well.

Measures taken by the administration

A professional fund management system is not yet available. The global custodian cannot yet facilitate such a system. However, the matter is currently under investigation.

Recommendation (v)

The guidelines for the investment managers should be further developed, taking into consideration our findings and recommendations.

Measures taken by the administration

Three of the four investment managers have been given new investment guidelines. A fourth investment manager will be appointed and also given the new guidelines.

Comments of the Board of Auditors

The measures taken by the administration are in line with recommendations (i) to (v) of the Board. Owing to the relatively short time since the implementation, the effectiveness of the measures cannot be evaluated yet.

Recommendation 5 (b)

The existing UNRWA instructions concerning cash management should be reconsidered with a view to improving flexibility in order to maximize interest earnings.

Measures taken by the administration

Depending on the interest rates of the bank accounts, the field offices have been authorized, if desirable, to replenish bank accounts based on the cash balance per bank instead of book balances in order to maximize interest earnings.

Comments of the Board of Auditors

The measures are in line with the recommendation of the Board. The results of these measures need to be checked in future audits in the field.

Recommendation 5 (c)

The organizational position of the Field Engineering Officer in Jordan should be adjusted with a view to transferring supervisory responsibilities from the Field Relief and Social Services Officer to the officer who is actually in charge.

Measures taken by the administration

The organizational structure of the Jordan Field Office has been revised to reflect reporting of the Field Engineering Officer to the Field Deputy Director.

Comments of the Board of Auditors

The measures taken reflect the recommendation of the Board.

Recommendation 5 (d)

The instructions governing the approval of variation orders concerning minor changes in construction works should be modified with a view to establishing appropriate procedures for more far-reaching delegation to the field level.

Measures taken by the administration

The Field Technical Officers in the West Bank and Gaza have been delegated the authority to approve variation orders concerning minor changes in construction works. Similar delegation in the other fields will be reviewed in the light of the technical qualifications and competence of the field staff.

Comments of the Board of Auditors

The measures reflect the recommendation of the Board.

ANNEX II

Personnel management

The separation agreement between the Agency and the staff member contained the following conditions:

(a) Maximum termination indemnity, that is, 50 per cent higher than the normal amount ($57,945);

(b) Special leave with pay from 1 January to 30 June 1990 (total amount: $35,747);

(c) Repatriation grant of $22,858;

(d) Commutation of annual leave of $3,050;

(e) Advance of $50,000 against separation benefits in December 1989;

(f) Reimbursement of two months rent (approximately $2,350) in respect of his Vienna apartment for January and February 1990;

(g) Grant of annual salary increment on 1 April 1990;

(h) Payment - as usual - of the relevant education grant, the relevant removal costs and the repatriation fares.

ANNEX III

Liquidity position

1. The Board based its assessment of the liquidity position on the following terms:

(a) All pledged but still outstanding contributions, including contributions by letter of credit, were not incorporated in the calculation below, as income resulting from contributions is recorded on a cash basis of accounting;

(b) The Board considered working capital and the project fund balances as long-term liabilities, as these amounts are reserves for future shortfalls of funds;

(c) The inter-fund debts from project funds to the General Fund were considered as long-term assets/liabilities, as they will not be paid off in the short term;

(d) Fixed assets and stocks are not recorded and the differences between the current and the prior year are therefore not included in the calculation;

(e) The Board calculated on a consolidated basis for all the Agency's funds, because all major activities, including liquidity planning and cash management, are administered by the General Fund;

(f) The Board considered the maturity of the investments as the basis for a reasonable assessment of liquidity. Maturities exceeding 12 months were classified as long-term.

Assets

	31 December 1989	31 December 1990	Difference
	(United States dollars)		
Long-term			
Due from project funds	9 563 258	10 372 907	809 649
Production units inventory	269 167	180 054	-89 113
Total	9 832 425	10 552 961	720 536
Short-term			
Cash on hand and in banks	88 030 192	83 778 053	-4 252 139
Accounts receivable	3 037 815	3 521 582	483 767
Prepaid expenses	639 014	911 226	272 212
Due from Provident Fund	-	345 524	345 524
Total	91 707 021	88 556 385	-3 150 636
Total assets	101 539 446	99 109 346	-2 430 100
Liabilities, operating reserve, fund balances			
Long-term			
Due to General Fund	9 563 258	10 372 907	809 649
Working capital	28 946 574	31 678 570	2 731 996
Fund balances	25 924 935	10 928 636	-14 996 299
Total	64 434 767	52 980 113	-11 454 654
Short-term liabilities			
Accounts payable	10 808 711	13 664 992	2 856 281
Reserve for unquidated obligations	6 279 570	4 715 259	-1 564 311
Reserve for goods-in-transit	12 766 042	10 985 863	-1 780 179
Reserve for carry forwards	2 861 061	9 430 648	6 569 587
Income received in advance	4 348 992	7 332 471	2 983 479
Due to Provident Fund	40 303	-	-40 303
Total	37 104 679	46 129 233	9 024 554
Total liabilities	101 539 446	99 109 346	-2 430 100
Excess of current assets over current liabilities	54 602 342	42 427 152	-12 175 190

2. The decrease in net current assets came up as follows:

Increase in short-term assets	-3 150 636
Less increase in short-term liabilities	9 024 554
	-12 175 190

3. The decrease in net current assets resulted as follows:

Decrease in project fund balances	-14 996 299
Plus General Fund income	232 953 458
Less General Fund expenditure	229 860 825
Less adjustment to opening balance General Fund	360 637
Less decrease in production units inventory	-89 113
Excess of current assets over current liabilities	-12 175 190

4. The decrease by $12,175,190 was caused mainly by the requirements of funds other than the General Fund, namely EMLOT, where expenditure by far exceeded income.

5. With regard to the 1990 total expenditure of about $292 million, the liquid funds as at 31 December 1990 would have covered disbursements of approximately seven and a half weeks, not taking into consideration income received during 1991.

III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to XIX, properly identified, and relevant schedules numbered 1 to 14 of the United Nations Relief Works Agency for Palestine Refugees in the Near East for the financial period ended 31 December 1990. Our examination included a general review and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. The results of the financial audits by the Agency's Internal Audit Office are incorporated as appropriate.

As a result of our examination, we are of the opinion that financial statements present fairly the financial position of UNRWA as at 31 December 1990 and the result of its operations for the period then ended. The financial statements were prepared in accordance with the stated accounting principles, which are applied on a basis consistent with that of the preceding financial period.

The transactions were in accordance with the Financial Regulations and the legislative authority.

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

1 July 1991

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

27 March 1991

I certify that the appended financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, numbered I to XIX, are correct.

(Signed) Hans Christian CARS
Comptroller

V. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1990

STATEMENT I

All funds

Budget and expenditure for the year ended 31 December 1990

(United States dollars)

	Budget			Expenditure		
	Cash	In kind	Total	Cash	In kind	Total
GENERAL FUND						
Education services						
Elementary education	66 262 000	16 000	66 278 000	66 507 725	15 868	66 523 593
Preparatory education	37 440 000	20 000	37 460 000	37 593 349	21 902	37 615 251
Vocational and professional training	8 555 000	821 000	9 376 000	8 511 903	979 130	9 491 033
Other activities	4 829 000	635 000	5 464 000	4 694 988	669 081	5 364 069
Subtotal	117 086 000	1 492 000	118 578 000	117 307 965	1 685 981	118 993 946
Health services						
Medical services	25 549 000	953 000	26 502 000	26 829 695	949 816	27 779 511
Environmental sanitation	7 184 000	305 000	7 489 000	7 240 069	311 604	7 551 673
Subtotal	32 733 000	1 258 000	33 991 000	34 069 764	1 261 420	35 331 184
Relief services						
Shelter	1 123 000	198 000	1 321 000	1 070 621	188 444	1 259 065
Special hardship assistance	3 150 000	18 223 000	21 373 000	3 520 115	16 731 389	20 251 504
Relief and welfare services	5 334 000	1 000	5 335 000	5 097 832	463	5 098 295
Subtotal	9 607 000	18 422 000	28 029 000	9 688 568	16 920 296	26 608 864

STATEMENT I (continued)

	Budget			Expenditure		
	Cash	In kind	Total	Cash	In kind	Total
Operational services						
Supply and transport services	11 345 000	29 000	11 374 000	11 490 025	32 782	11 522 807
Architectural and engineering services	5 330 000	-	5 330 000	5 420 662	-	5 420 662
Production and self-supporting units	133 000	-	133 000	25 772	-	25 772
Subtotal	16 808 000	29 000	16 837 000	16 936 459	32 782	16 969 241
Common services						
General management	12 311 000	-	12 311 000	12 644 284	-	12 644 284
Administration	16 886 000	203 000	17 089 000	16 235 658	491	16 236 149
Subtotal	29 197 000	203 000	29 400 000	28 897 942	491	28 880 433
Excess valuation					3 077 157	3 077 157 a/
Total, General Fund	205 431 000	21 404 000	226 835 000	206 882 698	22 978 127	229 860 825
Funded ongoing activities						
Education services	5 117 000	189 000	5 306 000	5 411 528	-	5 411 528
Health services	5 214 000	9 605 000	14 819 000	4 211 188	8 309 084	12 520 272
Relief services	224 000	2 000	226 000	223 054	-	223 054
Operational services	3 000	-	3 000	33	-	33
Common services	21 000	-	21 000	64 692	-	64 692
Excess valuation	-	-	-	-	2 112 627	2 112 627 a/
Total, ongoing activities	10 579 000	9 796 000	20 375 000	9 910 495	10 421 711	20 332 206

STATEMENT I (continued)

	Budget			Expenditure		
	Cash	In kind	Total	Cash	In kind	Total
CAPITAL AND SPECIAL PROJECTS						
I. Funded						
Education services	1 432 000	-	1 432 000	92 684	-	92 684
Health services	397 000	-	397 000	23 388	-	23 388
Relief services	569 000	-	569 000	179 341	-	179 341
Operational services	74 000	-	74 000	41 680	-	41 680
Common services	437 000	-	437 000	262 151	3 180	265 331
Total, funded	2 891 000	-	2 891 000	599 244	3 180	602 424
II. Funded in prior years						
Education services	5 997 000	-	5 979 000	2 379 435	-	2 379 435
Health services	1 255 000	-	1 255 000	349 225	-	349 225
Relief and social services	69 000	-	69 000	25 248	-	25 248
Operational services	24 000	-	24 000	-	-	-
Common services	376 000	-	376 000	61 250	-	61 250
Total, funded in prior years	7 721 000	-	7 721 000	2 815 158	-	2 815 158
Total, capital and special projects	10 612 000	-	10 612 000	3 414 402	3 180	3 417 582
Total, regular programme	226 622 000	31 200 000	257 822 000	220 207 595	33 403 018	253 610 613

STATEMENT I (concluded)

	Budget			Expenditure		
	Cash	In kind	Total	Cash	In kind	Total
Extraordinary Measures in Lebanon and the Occupied Territory (all funds)	29 355 000	6 034 000	35 389 000	26 271 716	7 203 377	33 475 093
Expanded Programme of Assistance	21 133 000	-	21 133 000	5 310 501	119 867	5 430 368
Gaza General Hospital	42 000	-	42 000	28 507	-	28 507
Grand total	277 152 000	37 234 000	314 386 000	251 818 319	40 726 262	292 544 581

a/ Excess valuation represents the difference between donor's valuation and market value.

STATEMENT II

All funds

Income and expenditure for the year ended 31 December 1990

(United States dollars)

1989		General Fund	Project funds: Funded ongoing activities	Project funds: Capital and special projects	EMLOT a/ (All funds)	EPA b/	Gaza General Hospital	Total
	INCOME							
186 554 630	Governments (schedules 2, 3, and 7-13)	159 138 923	4 879 108	1 565 300	16 129 869	5 130 840	697 457	187 541 497
37 601 244	Intergovernmental organizations (schedules 2, 3 and 7-13	49 451 478	7 769 308	299 087	671 076	487 993	-	58 678 942
9 681 167	United Nations organizations (schedules 2, 3 and 7-13	11 703 828	-	56 300	223 838	150 500	-	12 134 466
14 483 189	Non-governmental organizations (schedules 2, 3 and 7-13	480 373	243 162	222 270	1 795 929	412 253	-	3 153 987
1 835 286	Other sources (schedules 2, 3 and 7-13)	172 865	32 171	50 034	592 476	3 475	805	851 826
(9 133 774)	Reallocation to Project Funds	(4 921 556)	-	-	-	-	-	(4 921 556)
7 677 935	Miscellaneous income (schedule 4)	7 121 449	-	-	-	-	-	7 121 449
54 723	Adjustment to prior years' income (schedule 5)	2 075 756	-	-	-	-	-	2 075 756
4 437 933	Exchange rate gains	7 730 342	-	-	-	-	-	7 730 342
253 192 333		232 953 458	12 923 449	2 192 991	19 413 188	6 185 061	698 262	274 366 709
265 009 266	EXPENDITURE	229 860 825	20 332 206	3 417 582	33 475 093	5 430 368	28 507	292 544 581
(11 816 933)	Excess of income over expenditure	3 092 633	(7 408 457)	(1 224 591)	(14 061 905)	754 693	669 755	(18 177 872)

a/ Extraordinary Measures in Lebanon and the Occupied Territory.

b/ Expanded Programme of Assistance.

STATEMENT III

All funds

Assets and liabilities as at 31 December 1990

(United States dollars)

1989		General Fund	Project Funds: Funded ongoing activities	Project Funds: Capital and special projects	EMLOT a/ (All funds)	EPA b/	Gaza General Hospital	Total
	ASSETS							
88 030 192	Cash on hand and in banks	55 834 448	1 239 574	6 176 383	5 676 550	14 181 343	669 755	83 778 053
3 037 815	Accounts receivable after provision for uncollectible amounts	3 521 582	-	-	-	-	-	3 521 582
639 014	Prepaid expenses and advances to suppliers	845 226	29 000	2 500	-	34 500	-	911 226
269 167	Production units inventory	180 054	-	-	-	-	-	180 054
9 563 258	Due from project funds (statements VIII, XII and XIV)	10 372 907	-	-	-	-	-	10 372 907
-	Due from Area Staff Provident Fund	345 524	-	-	-	-	-	345 524
101 539 446		71 099 741	1 268 574	6 178 883	5 676 550	14 215 843	669 755	99 109 346
	LIABILITIES AND RESERVE							
	Liabilities							
10 808 711	Accounts payable	11 755 228	263 880	255 422	1 248 707	141 755	-	13 664 992
6 279 570	Reserve for unliquidated obligations	4 125 125	399 294	-	190 840	-	-	4 715 259
12 766 042	Reserve for goods-in-transit	8 183 955	349 835	42 510	1 876 531	533 032	-	10 985 863
2 861 061	Reserve for carrry-forwards	8 024 392	1 045 055	44 814	316 387	-	-	9 430 648
4 348 992	Income received in advance	7 332 471	-	-	-	-	-	7 332 471
9 563 258	Due to General Fund	-	8 520 465	774 365	678 954	399 123	-	10 372 907
40 303	Due to Area Staff Provident Fund	-	-	-	-	-	-	-
46 667 937		39 421 171	10 578 529	1 117 111	4 311 419	1 073 910	-	56 502 140
28 946 574	Working capital (operating reserve) (statement VI)	31 678 570	-	-	-	-	-	31 678 570
25 924 935	Fund balances (statements VIII, XII, XIV and XVI)	-	(9 309 955)	5 061 772	1 365 131	13 141 933	669 755	10 928 636
101 539 446		71 099 741	1 268 574	6 178 883	5 676 550	14 215 843	669 755	99 109 346

a/ Extraordinary Measures in Lebanon and the Occupied Territory.

b/ Expanded Programme of Assistance.

STATEMENT IV

General Fund

Income and expenditure for the year ended
31 December 1990

(United States dollars)

1989		Cash	In kind	Total
	INCOME			
198 779 556	Payments and deliveries received (schedules 2 and 3)	188 691 152	32 256 315	220 947 467
	Less:			
(9 133 774)	Reallocation to project funds	(272 000)	(4 649 556)	(4 921 556)
-	Reallocation	4 628 632	(4 628 632)	-
7 677 935	Miscellaneous income (schedule 4)	7 121 449	-	7 121 449
54 723	Adjustments to prior years income and expenditure (schedule 5)	2 075 756	-	2 075 756
4 437 933	Exchange rate gains	7 730 342	-	7 730 342
201 816 373		209 975 331	22 978 127	232 953 458
	EXPENDITURE			
201 816 373	General Fund (schedule 1)	206 882 698	22 978 127	229 860 825
-	Excess of income over expenditure	3 092 633	-	3 092 633

STATEMENT V

General Fund

Assets and liabilities as at 31 December 1990

(United States dollars)

1989			1990
	ASSETS		
46 662 024	Cash on hand and in banks		55 834 448
3 037 815	Accounts receivable	4 263 368	
	Less: provision for uncollectible amounts	(741 786)	3 521 582
611 546	Prepaid expenses and advances to suppliers		845 226
269 167	Production units inventory		180 054
9 563 258	Due from project funds (statements VIII, XII and XVI)		10 372 907
	Due from Area Staff Provident Fund		345 524
60 143 810			71 099 741
	LIABILITIES AND RESERVE		
	Liabilities		
9 731 207	Accounts payable		11 755 228
3 760 434	Reserve for unliquidated obligations		4 125 125
10 468 550	Reserve for goods-in-transit		8 183 955
2 847 750	Reserve for carry-forwards		8 024 392
4 348 992	Income received in advance		7 332 471
40 303	Due to Area Staff Provident Fund		-
31 197 236			39 421 171
	Reserve		
28 946 574	Working capital (operating reserve) (statement VI)		31 678 570
60 143 810			71 099 741

STATEMENT VI

General Fund

Working capital (operating reserve) for the year ended 31 December 1990

(United States dollars)

1989			1990
29 274 736	Balance as at 1 January		28 946 574
	Add:		
	Excess of income over expenditure	3 092 633	
	Less:		
(328 162)	Fund adjustment	(360 637)	2 731 996
28 946 574			31 678 570

SCHEDULE 1

GENERAL FUND

Expenditure for the year ended 31 December 1990

(United States dollars)

	Cash	In kind	Total
EDUCATION SERVICES			
Elementary education	66 507 725	15 868	66 523 593
Preparatory education	37 593 349	21 902	37 615 251
Vocational and professional training			
Training conducted in UNRWA centres			
Siblin Training Centre	1 657 807	32 758	1 690 565
Damascus Vocational Training Centre	1 865 173	11 286	1 876 459
Wadi Seer Training Centre	1 796 283	198 828	1 995 111
Amman Training Centre	1 293 405	23 302	1 316 707
Kalandia Vocational Training Centre	1 236 097	48 426	1 284 523
Training subsidized outside UNRWA centres			
Trade training	23 201	-	23 201
University education			
University scholarships in Gaza	64 900	-	64 900
University scholarships in Lebanon	8 301	-	8 301
University scholarships in the Syrian Arab Republic	22 601	-	22 601
University scholarships in Jordan	110 295	-	110 295
University scholarships in the West Bank	41 501	-	41 501
University scholarships at headquarters	10 000	-	10 000
Placement services	47 899	-	47 899
Common training costs	334 400	664 530	998 970
Other activities	4 694 988	669 081	5 364 069
Total, education services	117 307 965	1 685 981	118 993 946

SCHEDULE 1 (continued)

	Cash	In kind	Total
HEALTH SERVICES			
Medical services			
Pharmacy services	390 456	-	390 456
Laboratory services	654 617	18	654 635
Clinic services	13 702 396	244 062	13 946 458
Maternity centres	331 981	10 144	342 125
General hospitals	5 563 633	15 663	5 579 296
Tuberculosis control	157 088	15 091	172 179
Mental health	125 894	155 900	281 794
Dental care	952 719	-	952 719
School health services	290 930	-	290 930
Health education	244 809	-	244 809
Augusta Victoria Hospital	2 515 678	-	2 515 678
Administration	1 898 894	508 938	2 407 832
Environmental sanitation			
Surface water drainage	430 435	-	430 435
Refuse and sewage disposal	5 942 713	169	5 942 882
Water supply	487 566	265 295	752 861
Insect and rodent control	59 270	-	59 270
Administration	320 685	46 140	366 825
Total, health services	34 069 764	1 261 420	35 331 184
RELIEF SERVICES			
Shelter			
Shelter construction and maintenance	471 930	-	471 930
Roads and camp improvements	598 574	-	598 574
Camp rentals	117	188 444	188 561
Special hardship assistance			
Cost of supplies	-	16 647 265	16 647 265
Distribution costs	679 779	1 105	680 884
Other costs	2 840 336	83 019	2 923 355

SCHEDULE 1 (continued)

	Cash	In kind	Total
Relief and welfare services			
Quality control	69 720	-	69 720
Eligibility and registration	840 368	-	840 368
Sewing centre instruction	521 024	16	521 040
Carpentry centre instruction	68 480	-	68 480
Youth activities	121 657	438	122 095
Women's activities	579 154	9	579 163
Training of handicapped youth	132 861	-	132 861
Administration	2 764 568	-	2 764 568
Total, relief services	9 688 568	16 920 296	26 608 864
OPERATIONAL SERVICES			
Supply and transport services			
Supply warehousing	2 028 304	4 778	2 033 082
Vehicle maintenance	1 178 159	243	1 178 402
Passenger transport	2 840 774	-	2 840 774
Freight transport	1 843 434	27 678	1 871 112
Port operations	1 307 472	-	1 307 472
Administration	2 291 882	83	2 291 965
Architectural and engineering services	5 420 662	-	5 420 662
Production units and capital costs	25 772	-	25 772
Total, operational services	16 963 459	32 782	16 969 241

SCHEDULE 1 (concluded)

	Cash	In kind	Total
COMMON SERVICES			
General management			
Agency administration	1 708 434	-	1 708 434
Field office administration	2 430 620	-	2 430 620
Area administration	1 102 547	-	1 102 547
Camp services administration	589 293	-	589 293
Public information services	1 930 491	-	1 930 491
External relations	650 153	-	650 153
Programme planning and evaluation services	505 683	-	505 683
Internal and external audit services	911 794	-	911 794
Legal services	798 078	-	798 078
Protective services	1 575 890	-	1 575 890
New York Liaison Office	261 764	-	261 764
Cairo Office	42 898	-	42 898
Riyadh Liaison Office	11 545	-	11 545
Provident Fund secretariat	77 162	-	77 162
Larnaca office	47 932	-	47 932
Administration			
Personnel services	3 567 709	-	3 567 709
Administrative services	5 732 086	216	5 732 302
Finance services	4 277 659	-	4 277 659
Information systems office	3 214 944	275	3 215 219
Information systems strategy	148 300	-	148 300
Building maintenance services	152 872	-	152 872
Training of staff	365 502	-	365 502
Income from programme support costs	(1 223 414)	-	(1 223 414)
Total, common services	28 879 942	491	28 880 433
Excess valuation	-	3 077 157	3 077 157
Grand total (schedule 1)	206 882 698	22 978 127	229 860 825

SCHEDULE 2

General Fund

Contributions in cash as at 31 December 1990

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments							
Australia		$A	2 638 870	2 638 870	2 092 900	-	2 029 900
Austria		S	1 545 800	1 545 800	131 000	-	131 000
Bahrain		$	15 000	15 000	15 000	-	15 000
Bangladesh	Balance as at 1 January 1990	$	5 000	-	-	5 000	5 000
Barbados		$	1 000	-	-	1 000	1 000
Belgium		BF	19 000 000	-	-	608 974	608 974
Brazil	Balance as at 1 January 1990	$	10 000	-	-	10 000	10 000
Brunei Darussalam		$	10 000	10 000	10 000	-	10 000
Cameroon	Balance as at 1 January 1990	$	6 000	-	-	6 000	6 000
Canada		$Can	9 999 890	9 999 890	8 661 663	-	8 661 663
Chile		$	5 000	-	-	5 000	5 000
	Balance as at 1 January 1990	$	5 000	5 000	5 000	-	5 000
China		$	50 000	50 000	50 000	-	50 000
Colombia		$	2 077	2 077	2 077	-	2 077

SCHEDULE 2 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)							
Cyprus		C	1 100	1 100	2 571	-	2 571
Denmark		DK	15 000 000	15 000 000	2 484 553	-	2 484 553
Egypt		LE	10 000	10 000	3 690	-	3 690
		LE	10 000	10 000	3 690	-	3 690
Finland		Fmk	14 968 475	14 968 475	3 779 918	-	3 779 918
France		FF	10 580 000	10 580 000	1 889 286	-	1 889 286
Germany		DM	3 000 000	3 000 000	1 796 407	-	1 796 407
		DM	7 100 000	7 100 000	4 701 987	-	4 701 987
Greece		$	80 000	80 000	80 000	-	80 000
Holy See		$	20 000	20 000	20 000	-	20 000
India		R	225 000	-	-	13 006	13 006
Indonesia		$	8 000	8 000	8 000	-	8 000
	Balance as at 1 January 1990		8 000	8 000	8 000	-	8 000
Iran (Islamic Republic of)		$	30 000	-	-	30 000	30 000
	Balance as at 1 January 1990	$	30 000	30 000	30 000	-	30 000
Ireland		$	117 038	117 038	117 038	-	117 038
Italy		$	11 247 620	11 247 620	11 247 620	-	11 247 620

SCHEDULE 2 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)							
Japan		$	10 000 000	10 000 000	10 000 000	-	10 000 000
Kuwait		$	1 100 000	1 100 000	1 100 000	-	1 100 000
Libyan Arab Republic	Balance as at 1 January 1990	$	1 000 000	-	-	1 000 000	1 000 000
Luxembourg		S	469 000	469 000	42 636	-	42 636
Malaysia		$	10 000	10 000	10 000	-	10 000
Maldives		$	1 000	1 000	1 000	-	1 000
Malta		$	1 342	1 342	1 342	-	1 342
Mexico		$	2 217	2 217	2 217	-	2 217
		$	873	873	873	-	873
Monaco		$	4 021	4 021	4 021	-	4 021
Morocco		$	26 117	-	-	26 117	26 117
Myanmar		$	1 000	1 000	1 000	-	1 000
Netherlands		f.	6 060 000	6 060 000	3 223 404	-	3 223 404
New Zealand		$	122 380	122 380	122 380	-	122 380
Norway		NK	64 995 078	64 995 078	10 045 745	-	10 045 745
Oman	Balance as at 1 January 1990	$	25 000	-	-	25 000	25 000
		$	4 000	4 000	4 000	-	4 000

SCHEDULE 2 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)							
Pakistan		$	16 242	16 242	16 242	-	16 242
Philippines		$	2 000	-	-	2 000	2 000
	Balance as at 1 January 1990	$	2 165	2 165	2 165	-	2 165
Qatar		$	100 000	100 000	100 000	-	100 000
Republic of Korea		$	10 000	10 000	10 000	-	10 000
Saudi Arabia		$	1 200 000	-	-	1 200 000	1 200 000
Senegal		$	2 000	-	-	2 000	2 000
	Balance as at 1 January 1990	$	2 000	-	-	2 000	2 000
Singapore		$	3 000	3 000	3 000	-	3 0000
Spain		$	2 362 373	2 362 373	2 362 373	-	2 362 373
Sweden		SK	95 000 000	95 000 000	15 639 453	-	15 639 453
Switzerland		SwF	3 200 000	3 200 000	2 269 503	-	2 269 503
Thailand		B	360 500	360 500	14 204	-	14 204
Trinidad and Tobago		$	2 107	2 107	2 107	-	2 107
	Education programme	$	2 107	2 107	2 107	-	2 107
Tunisia		D	8 731	-	-	10 200	10 200
Turkey		$	35 000	35 000	35 000	-	35 000

SCHEDULE 2 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)							
United Kingdom of Great Britain and Northern Ireland		£ stg.	5 500 000	5 500 000	9 269 255	-	9 269 255
United States of America		$	50 000 000	50 000 000	50 000 000	-	50 000 000
		$	7 000 000	7 000 000	7 000 000	-	7 000 000
Uruguay		$	1 000	1 000	1 000	-	1 000
Venezuela		$	7 827	7 827	7 827	-	7 827
Total for Governments					148 370 164	2 946 297	151 316 461
Intergovernmental organizations							
European Community	As in the Convention of 26 April 1990	ECU	21 000 000	21 000 000	28 187 919	-	28 187 919
	Health programme. As per the Convention of 26 April 1990	ECU	1 000 000	1 000 000	1 342 282	-	1 342 282
	Distribution costs of 9,732 tons at 50 ECUs per ton	ECU	486 600	437 940	587 839	66 566	654 405
	Superintendence costs at 1 ECU per ton	ECU	13 927	12 534	16 824	1 906	18 730

SCHEDULE 2 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations (continued)							
	Internal transport and insurance, at various costs for each field	ECU	241 779	217 601	292 081	33 075	325 156
	Distribution costs of 1,000 tons of rice at 22 ECUs per ton	ECU	22 000	-	-	30 096	30 096
Total for intergovernmental organizations					30 426 945	131 643	30 558 588
Non-governmental organizations							
ARAMCO, Saudi Arabia	$78,000 for the General Fund and $78,000 for scholarships, Vocational Training Centre, Damascus	$	156 000	156 000	156 000	-	156 000
AUSTCARE	Running costs of Deir, el-Balah Health Centre	$	10 223	10 223	10 223	-	10 223
Netherlands UNESCO Centre	Elementary and preparatory education (UNUM cheques)	$	10 000	10 000	10 000	-	10 000
Norwegian Refugee Council	Second half of running costs of the Wenche Myhre Nutrition and Rehabilitation Clinic, Rafah Health Centre, Gaza, in 1989	$	28 805	28 805	28 805	-	28 805
	1990 operating costs of the Wenche Myhre Nutrition and Rehabilitation Clinic, Rafah Health Centre, Gaza	$	63 000	63 000	63 000	-	63 000

SCHEDULE 2 (concluded)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)							
Sundry	Sundry donations	$	3 270	3 270	3 270	-	3 270
Swiss and German Aid Caritas	Support for Am'ari Health Centre	$	10 000	10 000	10 000	-	10 000
Total for non-governmental organizations					281 298	-	281 298
United Nations organizations							
United Nations	Staff costs	$	9 500 000	9 500 000	9 500 000	-	9 500 000
	Balance as at 1 January 1990	$	59 078	59 078	59 078	-	59 078
UNICEF	Improvement to roads in Wavel Camp	$	8 000	8 000	8 000	-	8 000
WHO	Zagreb Institute: $13,000 for salaries, $5,000 for travel	$	18 000	18 000	18 000	-	18 000
	Zagreb Institute project for diabetics	$	17 000	17 000	17 000	-	17 000
Total for United Nations organizations					9 602 078	-	9 602 078
Other sources		$	-	-	10 663	-	10 663
Total, General Fund, contributions in cash (schedule 2)					188 691 148	3 077 940	191 769 088

SCHEDULE 3

General Fund

Contributions in kind as at 31 December 1990

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments							
France	Rent	$	751	751	751	-	751
Israel	Water	$	68 900	68 900	68 900	-	68 900
Japan	12,100 tons flour. Donor's valuation: ¥ 766 million	$	4 879 000	4 544 061	4 544 061	334 939	4 879 000
	Balance as at 1 January 1990 - flour	$	3 118 436	3 118 436	3 118 436	-	3 118 436
	For 1987	$	25 098	25 098	25 098	-	25 098
	For 1988 - shipping	$	17 141	17 141	17 141	-	17 141
	Balance as at 1 January 1990, technical equipment, ¥ 24,870,121	$	176 384	176 384	176 384	-	176 384
Jordan	Rent of camp site, East Bank	$	83 681	83 681	83 681	-	83 681
	Rent of camp site, West Bank	$	9 265	9 265	9 265	-	9 265
	Water	$	196 309	196 309	196 309	-	196 309
	Rent, West Bank	$	276	276	276	-	276
Lebanon	Rent of Field Office	$	203	203	203	-	203
	Rent and other services	$	50	50	50	-	50
Morocco	Blankets	$	131 489	131 489	131 489	-	131 489
Sri Lanka	Tea	$	2 000	-	-	2 000	2 000

SCHEDULE 3 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)							
Switzerland	3,000 tons of flour. Donor's valuation: SwF 2.1 million	$	1 489 000	1 473 129	1 473 129	15 871	1 489 000
	Balance as at 1 January 1990, flour	$	282 494	278 358	278 358	4 136	282 494
	Balance as at 1 January 1990, flour	$	5 437	-	-	5 437	5 437
	1,700 tons rice. Donor's valuation: SwF 700,000	$	496 454	392 156	392 156	104 298	496 454
	Cash for purchase of 1,000 tons of flour	$	238 000	196 535	196 535	41 465	238 000
Syrian Arab Republic	Porterage, 1990	$	1 918	1 918	1 918	-	1 918
	Balance as at 1 January 1990, porterage costs 1989	$	1 554	1 554	1 554	-	1 554
	Balance as at 1 January 1990, transport costs 1989	$	16 703	14 218	14 218	2 485	16 703
	Transport, 1990	$	4 574	1 791	1 791	2 783	4 574
	Rent of premises	$	37 055	37 055	37 055	-	37 055
Total for Governments					10 768 758	513 414	11 282 172
Intergovernmental organizations							
European Community	Balance as at 1 January 1990, food commodities	$	10 322 694	8 106 442	8 106 442	2 216 252	10 322 694
	Balance as at 1 January 1990, distribution costs (carried forward to 1991)	$	24 867	-	-	24 867	24 867
	Balance as at 1 January 1990	$	388 194	388 194	388 194	-	388 194
	Balance as at 1 January 1990	$	477 507	477 507	477 507	-	477 507
	Balance as at 1 January 1990	$	1 125 048	1 125 048	1 125 048	-	1 125 048
	Balance as at 1 January 1990	$	1 339 880	1 339 880	1 339 880	-	1 339 880

SCHEDULE 3 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations (continued)							
	Balance as at 1 January 1990	$	37 795	37 795	37 795	-	37 795
	Balance as at 1 January 1990	$	101 671	101 671	101 671	-	101 671
	Balance as at 1 January 1990	$	893 911	893 911	893 911	-	893 911
	1,000 tons of rice for Lebanon	$	348 190	348 190	348 190	-	348 190
	1,921 tons of rice at $430.92 per ton (315 ECUs), 1990	$	827 797	611 906	611 906	215 891	827 797
	926 tons of bulgur at $488.23 per ton, 1990	$	452 101	-	-	452 101	452 101
	1,885 tons of sugar at $458.28 per ton (335 ECUs), 1990	$	863 858	731 873	731 873	131 985	863 858
	1,413 tons of sunflower oil at $827.63 per ton (605 ECUs), 1990	$	1 169 441	1 076 481	1 076 481	92 960	1 169 441
	19 tons of olive oil at $2,600 per ton, 1990	$	49 400	-	-	49 400	49 400
	1,438 tons of skimmed milk at $2,051.98 per ton (1,500 ECUs), 1990	$	3 199 550	2 918 935	2 918 935	280 615	3 199 550
	1,265 tons of corned beef at $2,804.38 per ton (2,050 ECUs), 1990	$	3 547 541	866 700	866 700	2 680 841	3 547 541
	826 tons of tomato paste at $1,367.99 per ton (1,000 ECUs), 1990	$	1 129 960	-	-	1 129 960	1 129 960
	39 tons of pulses at $802.23 per ton, 1990	$	31 287	-	-	31 287	31 287
Total for intergovernmental organizations					19 024 533	7 306 159	26 330 692

SCHEDULE 3 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations							
American Near East Refugee Aid (ANERA)	Medical supplies	$	6 191	6 191	6 191	-	6 191
	Medical supplies	$	162	162	162	-	162
Gaza authorities	Medical supplies	$	21 170	21 170	21 170	-	21 170
	Rents	$	102 658	102 658	102 658	-	102 658
Red Crescent, Kuwait	Basic commodities	$	57 193	57 193	57 193	-	57 193
	Blankets	$	9 211	9 211	9 211	-	9 211
Red Cross, GDR	12 typewriters (estimated valuation)	$	2 490	2 490	2 490	-	2 490
	15 typewriters. Donor's valuation: DM 18,143	$	11 200	-	-	11 200	11 200
Total for non-governmental organizations					199 075	11 200	210 275
United Nations organizations							
UNESCO	Operating instructions for equipment	$	1	1	1	-	1
	Opaque projector for Lebanon	₣	219 590	-	-	1 716	1 716
	Two opaque projectors	$	3 119	3 119	3 119	-	3 119
	Donation of equipment	$	31 085	31 085	31 085	-	31 085
UNICEF	Medical supplies	$	203 374	203 374	203 374	-	203 374
	Vaccines from UNICEF, Jordan	$	9 686	9 686	9 686	-	9 686
WHO	Staff costs	$	555 080	555 080	555 080	-	555 080
Total for United Nations organizations					2 101 749	1 716	2 103 465

SCHEDULE 3 (concluded)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources							
Local supplier, Amman	Auto battery	$	71	71	71	-	71
Radium Farma Int.	Medical supplies	$	214	214	214	-	214
Sandoz Ltd.	Medical supplies	$	62	62	62	-	62
Dutchmed	Medical supplies	$	6 151	6 151	6 151	-	6 151
Prodonta, Switzerland	Dental supplies, Syrian Arab Republic, Jordan and Lebanon	$	146 305	146 305	146 305	-	146 305
Terumo Corporation, Brussels	Medical supplies	$	195	195	195	-	195
Yazegi, Toufic	Equipment	$	9 200	9 200	9 200	-	9 200
Total for other sources					162 198	-	162 198
Total, General Fund, contributions in kind (schedule 3)					32 256 314	7 832 489	40 088 803
Total, General Fund, contributions in cash and in kind (schedules 2 and 3)					220 947 467	10 910 429	231 857 896

SCHEDULE 4

General Fund

Miscellaneous income for the year ended
31 December 1990

(United States dollars)

Description	Amount
Bank interest	6 677 172
Sale of empty containers	31 424
Reimbursement of Area Staff Provident Fund administration costs	262 534
Profit on income-producing activities (schedule 6)	(140 264)
Overheads recovered on procurement for other parties	70 303
Share of profit on insurance policies	10 184
Sale of used vehicles and equipment	85 306
Other sources	124 790
Total	7 121 449

SCHEDULE 5

General Fund

Adjustments to prior years' income and expenditure
for the year ended 31 December 1990

(United States dollars)

Description	Amount
Accounts receivable	(616)
Savings prior years	1 560 923
Accounts payable	532 470
Provident Fund benefits	(28 187)
Separation benefits and wages	11 166
Total	2 075 756

SCHEDULE 6

General Fund

Production and sales for the year ended 31 December 1990

(United States dollars)

Accounts	Embroidery Centre	Carpentry Unit	Printing Unit	Bakery	Greeting cards and calendars	Total
Sales						
External	93 859	328 825	272 334	55 336	12 749	763 103
Internal	-	-	-	-	-	-
	93 859	328 825	272 334	55 336	12 749	763 103
Costs of sales						
Operating costs	98 845	524 735	212 414	55 336	12 037	903 367
Capital	-	-	-	-	-	-
	98 845	524 735	212 414	55 336	12 037	903 367
Profit (loss) for the year	(4 986)	(195 910)	59 920	-	712	(140 264)

STATEMENT VII

Project funds

Income and expenditure for the year ended 31 December 1990

(United States dollars)

Project	Fund balance 1 January 1990	Contributions			Total	Expenditure			Fund adjustment	Fund balance 31 December 1990
		Cash	In kind	Subtotal		Cash	In kind	Total		
FUNDED ONGOING ACTIVITIES										
Supplementary feeding	(8 588 524)	4 788 823	5 772 155 a/	10 560 978	1 972 454	4 081 907	10 421 711 a/	14 503 618	5 383 667	(7 147 497)
Mobile health team, Gaza	(179 604)	-	-	-	(179 604)	224 051	-	224 051	1 843	(401 812)
Qalqilia Hospital, West Bank	89 202	30 769	-	30 769	119 971	75 452	-	75 452	-	44 519
Gaza Centre for the Blind	-	160 712	-	160 712	160 712	223 570	-	223 570	27 609	(35 249)
Ramallah Training Centre	1 179 823	2 087 437	-	2 087 437	3 267 260	3 163 191	-	3 163 191	(1 271)	102 798
University scholarships (ARAMCO)	33 814	64 000	-	64 000	97 814	56 537	-	56 537	870	42 147
Mobile dental clinic, Jordan	13 483	10 829	-	10 829	24 672	12 749	-	12 749	-	11 923
Dental clinic, Amman Polyclinic	4 447	9 024	-	9 024	13 471	14 721	-	14 721	-	(1 250)
Vocational Training Centre, Gaza	98 317	-	-	-	98 317	2 058 317	-	2 058 317	34 466	(1 925 534)
Total I	(7 348 682)	7 151 594	5 772 155	12 923 749	5 575 067	9 910 495	10 421 711	20 332 206	5 447 184	(9 309 955)
CAPITAL AND SPECIAL PROJECTS										
School sanitary facilities, Gaza	6 567	-	-	-	6 567	-	-	-	(6 567)	-
Yarmouk School, Syrian Arab Republic and Agrabariyeh School, West Bank	(244 896)	208 000	-	208 000	(36 896)	-	-	-	-	(36 896)
School construction, West Bank	8 257	-	-	-	8 257	28 890	-	28 890	10 199	(10 434)
Income-generating project, Gaza	758	18 926	-	18 926	19 684	30 262	-	30 262	-	(10 578)
Income-generating project, West Bank	10 278	20 448	-	20 448	30 726	39 998	-	39 998	(5)	(9 277)
School construction, Gaza	230	-	-	-	230	-	-	-	4 170	4 400

STATEMENT VII (continued)

Project	Fund balance 1 January 1990	Contributions			Total	Expenditure			Fund adjustment	Fund balance 31 December 1990
		Cash	In kind	Subtotal		Cash	In kind	Total		
Husn Centre for the Disabled, Jordan	55	10 448	-	10 448	10 503	17 448	-	17 448	974	(5 971)
Income-generating projects, Jordan	(3 395)	-	-	-	(3 395)	14 189	-	14 189	-	(17 584)
Multi-purpose community centre, Lebanon	(20 055)	20 055	-	20 055	-		-	-	-	-
OPEC - Phase V	(17 541)	-	-	-	(17 541)	-	-	-	17 541	-
Phase III	1 117	-	-	-	1 117	-	-	-	(1 117)	-
Phase II	(24 993)	-	-	-	(24 993)	-	-	-	24 993	-
Phase IV	1 217	-	-	-	1 217	-	-	-	(1 217)	-
Construction of a boys' school, Jordan	79 783	-	-	-	79 783	34 456	-	34 456	(390)	44 937
Fellowships, Gaza (European Community)	1 383	-	-	-	1 383	-	-	-	-	1 383
Miscellaneous projects	173 890	-	-	-	173 890	74 604	-	74 604	-	99 286
School construction, Ya'bad, West Bank	(34 802)	-	-	-	(34 802)	6 958	-	6 958	(16 840)	58 600
Improvements to school and health facilities, Gaza and the West Bank	54 922	-	-	-	54 922	10 441	-	10 441	(10 864)	33 617
Centre for the Disabled, Baqa'a	(3 915)	-	-	-	(3 915)	20 421	-	20 421	-	(24 336)
OPEC - Phase VI	2 170	-	-	-	2 170	-	-	-	(2 170)	-
School buildings and facilities, Gaza	564 402	-	-	-	564 402	434 324	-	434 324	-	130 078
Specialist clinic, Baqa'a	(2 545)	25 268	-	25 268	22 723	18 174	-	18 174	-	4 549
School sanitary facilities, Gaza	(235 755)	32 555	-	32 555	(203 200)	2 495	-	2 495	-	(205 695)
New preparatory school for boys, Gaza	(31 588)	-	-	-	(31 588)	-	-	-	-	(31 588)
Water and sewage lines for special hardship cases	(12 870)	7 463	-	7 463	(5 407)	173	-	173	-	(5 580)
Construction of a girls' school, Jordan	403 920	-	-	-	403 920	313 782	-	313 782	-	90 138
Maghazi Women's Sewing Centre, Gaza	(19 052)	-	-	-	(19 052)	3 650	-	3 650	-	(22 702)
School construction, 1983	338 223	-	-	-	338 223	16 814	-	16 814	(202 909)	118 500
Miscellaneous construction, 1984	142 762	-	-	-	142 762	-	-	-	-	142 762
Production of the Mrs. Abu Risheh book	-	50 000	-	50 000	50 000	-	-	-	-	50 000
Gaza Town health centre	90 051	-	-	-	90 051	33 918	-	33 918	311	56 444
Environmental sanitary project	486 067	808 054	-	808 054	1 294 121	225 118	-	225 118	-	1 069 003
CIDA project, 1988	242 130	-	-	-	242 130	103 671	-	103 671	-	138 459

STATEMENT VII (continued)

Project	Fund balance 1 January 1990	Contributions			Total	Expenditure			Fund adjustment	Fund balance 31 December 1990
		Cash	In kind	Subtotal		Cash	In kind	Total		
Waqqas Community Centre for the Disabled	27 681	-	-	-	27 681	33 220	-	33 220	-	(5 539)
Elementary School for Boys, Baqa'a, Jordan	3 481	-	-	-	3 481	582	-	582	(730)	2 169
Upgrading of the Vocational Training Centre, Gaza	28 397	91 087	-	91 087	119 484	74 017	-	74 017	-	45 467
Combating illiteracy for women, Syrian Arab Republic	(1 351)	1 350	-	1 350	(1)	309	-	309	-	(310)
Eye Disease Clinic, Gaza	9 602	-	-	-	9 602	-	-	-	-	9 602
Construction of a school, Yarmouk	19 746	-	-	-	19 746	7 129	-	7 129	20 250	32 867
Women's Programme Centre, Jaramana, Damascus	-	316 783	-	316 783	316 783	100	-	100	-	316 683
Mother and child health sub-centres, Beach, Nuseirat and Khuzaa	30 000	-	-	-	30 000	-	-	-	(30 000)	-
Supplementary feeding sub-centres, Gaza Town	17 270	-	-	-	17 270	-	-	-	(17 270)	-
English language training, Gaza	(14 024)	12 097	-	12 097	(1 927)	-	-	-	1 927	-
Slow learners' project, Jordan	4 417	39 400	-	39 400	43 817	31 581	-	31 581	(990)	11 246
Market study on Palestinian embroidery	(15 077)	-	-	-	(15 077)	61 250	-	61 250	-	(76 327)
Women's Programme Centre, Zaka	18 749	-	-	-	18 749	18 987	-	18 987	-	(238)
Arrabieh School, West Bank	(17 801)	-	-	-	(17 801)	232 233	-	232 233	199	(249 835)
Scholarship programme, Lebanon (Rissho Kosei-Kai)	-	10 000	-	10 000	10 000	10 000	-	10 000	-	-
Scholarship programme, Lebanon (National Federation of UNESCO Associations, Japan)	-	3 719	-	3 719	3 719	3 047	-	3 047	-	672
English language training needs, Syrian Arab Republic	-	4 880	-	4 880	4 880	4 880	-	4 880	-	-
University Scholarships (Switzerland)	160 667	212 766	-	212 766	373 433	48 056	-	48 056	1 900	327 277
Jarash health clinic, construction	98 918	-	-	-	98 918	14 021	-	14 021	-	84 897
Jarash community project, Jordan	(11 983)	11 924	-	11 924	(59)	17 368	-	17 368	-	(17 427)

STATEMENT VII (continued)

Project	Fund balance 1 January 1990	Contributions			Total	Expenditure			Fund adjustment	Fund balance 31 December 1990
		Cash	In kind	Subtotal		Cash	In kind	Total		
Junior Professional Officer (Japan)	53 683	129 539	-	129 539	183 222	186 268	-	186 268	-	(3 046)
Junior Professional Officer (UNDP)	-	56 300	-	56 300	56 300	60 719	-	60 719	-	(4 419)
Junior Professional Officer (Sweden)	6 036	46 795	-	46 795	52 831	31 690	-	31 690	-	21 141
Junior Professional Officer (Netherlands)	-	43 302	-	43 302	43 302	34 150	-	34 150	-	9 152
Suf community project, Jordan	(11 361)	8 652	-	8 652	(2 709)	15 075	-	15 075	-	(17 784)
Junior Professional Officer, Jordan (Italy)	-	-	3 180	3 180	3 180	-	3 180	3 180	-	-
Sur Baher School, West Bank	619 592	-	-	-	619 592	204 337	-	204 337	358	415 613
Sewing centre, Shatila, Lebanon	6 388	-	-	-	6 388	-	-	-	-	6 388
Sewing centre, Askar Camp, West Bank	2 896	-	-	-	2 896	-	-	-	-	2 896
Subtotal	2 992 701	2 189 810	3 180	2 192 991	5 185 692	2 518 805	3 180	2 521 985	(208 247)	2 455 460
FUNDED FROM THE GENERAL FUND										
Boys' Elementary School, Marka	675 000	-	-	-	675 000	-	-	-	-	657 000
Girls' Preparatory School, Souf	600 000	-	-	-	600 000	-	-	-	-	600 000
New field office, Syrian Arab Republic	(2)	-	-	-	(2)	32 413	-	32 413	32 415	-
Muzeireib School, Syrian Arab Republic	(56 866)	-	-	-	(56 866)	-	-	-	56 866	-
Wadi Seer School, Jordan	505 354	-	-	-	505 354	251 609	-	251 609	-	253 745
Waqqas School, Jordan	391 596	-	-	-	391 596	106 616	-	106 616	-	284 980
The move of the Educational Development Centre to Amman Training Centre	177 455	-	-	-	177 455	-	-	-	(177 455)	-
Construction to avoid triple shift, Syrian Arab Republic	73 416	-	-	-	73 416	26 393	-	26 393	-	47 023
Construction to avoid triple shift, Jordan	15 730	-	-	-	15 730	7 222	-	7 222	-	8 508

STATEMENT VII (concluded)

Project	Fund balance 1 January 1990	Contributions			Total	Expenditure			Fund adjustment	Fund balance 31 December 1990
		Cash	In kind	Subtotal		Cash	In kind	Total		
Construction to avoid triple shift, West Bank	63 662	-	-	-	63 662	57 555	-	57 555	-	6 107
Construction of girls' preparatory school, Baqa'a	858 792	-	-	-	858 792	228 078	-	228 078	-	630 714
Construction to avoid triple shift, Gaza	285 946	-	-	-	285 946	185 711	-	185 711	-	100 235
Subtotal	3 590 083	-	-	-	3 590 083	895 597	-	895 597	(88 174)	2 606 312
Total II	6 582 784	2 189 810	3 180	2 192 991	8 775 775	3 414 402	3 180	3 417 582	(296 421)	5 061 772
School voluntary contributions as at 1 January 1990	-	256 358	-	256 358	256 358	-	-	-	-	256 358
Schools	-	181 382	-	181 382	181 382	-	-	-	-	181 382
Canteens	-	302 609	-	302 609	302 609	-	-	-	-	302 609
Expenditure	-	-	-	-	-	486 314	-	486 314	(254 035)	(740 349)
Subtotal	-	740 349	-	740 349	740 349	486 314	-	486 314	(254 035)	-
Grand total	(765 898)	10 081 753	5 775 335	15 857 089	15 091 191	13 811 211	10 424 891	24 236 102	4 896 728	(4 248 183)

a/ Reallocation from General Fund $4,649,556.

STATEMENT VIII

Project funds

Assets and liabilities as at 31 December 1990

(United States dollars)

Project	Cash in hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry-forwards	Reserve for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 December 1990
FUNDED ONGOING ACTIVITIES										
Supplementary feeding	-	-	-	142 037	26 700	459 969	176 545	6 342 246	7 147 497	(7 147 497)
Mobile health team, Gaza	-	-	-	-	-	-	-	401 812	401 812	(401 812)
Qalqilia Hospital, West Bank	53 677	-	53 677	518	-	7 200	1 440	-	9 158	44 519
Gaza Centre for the Blind	-	-	-	9 311	-	-	261	25 677	35 249	(35 249)
Ramallah training centre	1 109 262	24 898	1 134 160	71 482	357 594	486 883	115 403	-	1 031 362	102 798
University scholarships (ARAMCO)	64 712	4 102	68 814	25 433	-	1 234	-	-	26 667	42 147
Mobile dental clinic, Jordan	11 923	-	11 923	-	-	-	-	-	-	11 923
Dental clinic, Amman Polyclinic	-	-	-	-	-	-	-	1 250	1 250	(1 250)
Vocational training centre, Gaza	-	-	-	15 099	15 000	89 769	56 186	1 749 480	1 925 534	(1 925 534)
Total I	1 239 574	29 000	1 268 574	263 880	399 294	1 045 055	349 835	8 520 465	10 578 529	(9 309 955)
CAPITAL AND SPECIAL PROJECTS										
School sanitary facilities, Gaza	-	-	-	-	-	-	-	-	-	-
Yarmouk School, Syrian Arab Republic, and Aqrabanyeh School, West Bank	-	-	-	-	-	-	-	36 896	36 896	(36 896)
School construction, West Bank	-	-	-	119	-	-	-	10 315	10 434	(10 434)
Income-generating project, Gaza	-	-	-	-	-	-	566	10 012	10 578	(10 578)

STATEMENT VIII (continued)

Project	Cash in hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry-forwards	Reserve for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 December 1990
Income-generating project, West Bank	-	-	-	707	-	8 429	-	141	9 277	(9 277)
School construction, Gaza	4 400	-	4 400	-	-	-	-	-	-	4 400
Husn Centre for the Disabled, Jordan	-	-	-	1 361	-	-	-	4 610	5 971	(5 971)
Income-generating projects, Jordan	-	-	-	-	-	-	-	17 584	17 584	(17 584)
Multi-purpose Community Centre, Lebanon	-	-	-	-	-	-	-	-	-	-
OPEC - Phase V	-	-	-	-	-	-	-	-	-	-
Phase III	-	-	-	-	-	-	-	-	-	-
Phase II	-	-	-	-	-	-	-	-	-	-
Phase IV	-	-	-	-	-	-	-	-	-	-
Construction of a boys' school, Jordan	55 156	-	55 156	2 400	-	-	7 819	-	10 219	44 937
European Community fellowships, Gaza	1 383	-	1 383	-	-	-	-	-	-	1 383
Miscellaneous projects	99 286	-	99 286	-	-	-	-	-	-	99 286
School Construction, Ya'bed, West Bank	-	-	-	-	-	-	-	58 600	58 600	(58 600)
Improvements to school and health facilities, Gaza and the West Bank	33 617	-	33 617	-	-	-	-	-	-	33 617
Baqa'a Centre for the Disabled	-	-	-	1 458	-	3 927	-	18 951	24 336	(24 336)
OPEC - Phase VI	-	-	-	-	-	-	-	-	-	-
School building and facilities, Gaza	133 163	-	133 163	-	-	-	3 085	-	3 085	130 078
Specialist clinic, Baqa'a	4 549	-	4 549	-	-	-	-	-	-	4 549
School sanitary facilities, Gaza	-	-	-	-	-	-	-	205 695	205 695	(205 695)

STATEMENT VIII (continued)

Project	Cash in hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry-forwards	Reserve for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 December 1990
New preparatory school for boys, Gaza	-	-	-	-	-	-	-	31 588	31 588	(31 588)
Water and sewage lines for special hardship cases	-	-	-	-	-	-	-	5 580	5 580	(5 580)
Construction of a girls' school, Jordan	115 894	-	115 894	25 756	-	-	-	-	25 756	90 138
Maghazi Women's Sewing Centre, Gaza	-	-	-	-	-	-	-	22 702	22 702	(22 702)
School construction, 1983	118 500	-	118 500	-	-	-	-	-	-	118 500
Miscellaneous construction, 1984	142 762	-	142 762	-	-	-	-	-	-	142 762
Production of the Mrs. Abu Risheh book	50 000	-	50 000	-	-	-	-	-	-	50 000
Gaza Town health centre	57 853	-	57 853	-	-	-	1 409	-	1 409	56 444
Environmental sanitary project	1 075 388	-	1 075 388	6 385	-	-	-	-	6 385	1 069 003
CIDA project, 1988	174 032	-	174 032	32 306	-	-	3 267	-	35 573	138 459
Waqqas Community Centre for the Disabled	9 599	-	9 599	1 342	-	13 714	82	-	15 138	(5 539)
Elementary School for Boys, Baqa'a, Jordan	2 169	-	2 169	-	-	-	-	-	-	2 169
Upgrading of the Vocational Training Centre, Gaza	53 059	-	53 059	-	-	-	7 592	-	7 592	45 467
Combating illiteracy for women, Syrian Arab Republic	-	-	-	-	-	-	-	310	310	(310)
Eye Disease Clinic, Gaza	9 602	-	9 602	-	-	-	-	-	-	9 602
Construction of school, Yarmouk	32 867	-	32 867	-	-	-	-	-	-	32 867
Women's Programme Centre, Jaramana, Damascus	316 683	-	316 683	-	-	-	-	-	-	316 683

STATEMENT VIII (continued)

Project	Cash in hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry-forwards	Reserve for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 December 1990
Mother and child health sub-centres, Beach, Nuseirat and Khuzaa	-	-	-	-	-	-	-	-	-	-
Supplementary feeding sub-centres, Gaza Town	-	-	-	-	-	-	-	-	-	-
English language training, Gaza	-	-	-	-	-	-	-	-	-	-
Slow learners' project, Jordan	20 337	-	20 337	4 091	-	5 000	-	-	9 091	11 246
Market study on Palestinian embroidery	-	-	-	13 473	-	-	-	62 854	76 327	(76 327)
Women's Programme Centre, Zaka	17 249	-	17 249	-	-	-	17 487	-	17 487	(238)
Arrabieh School, West Bank	-	-	-	-	-	-	1 203	248 632	249 835	(249 835)
Scholarship programme, Lebanon (Rissho Kosei-Kai)	10 000	-	10 000	3 333	-	6 667	-	-	10 000	-
Scholarship programme, Lebanon (National Federation of UNESCO Associations, Japan)	3 719	-	3 719	-	-	3 047	-	-	3 047	672
English languag training needs, Syrian Arab Republic	-	-	-	-	-	-	-	-	-	-
University scholarships, Switzerland	347 126	2 500	349 626	18 319	-	4 030	-	-	22 349	327 277
Jarash Health Clinic, construction	88 339	-	88 339	3 442	-	-	-	-	3 442	84 897
Jarash community project, Jordan	-	-	-	1 417	-	-	-	16 010	17 427	(17 427)
Junior Professional Officer (Japan)	-	-	-	-	-	-	-	3 046	3 046	(3 046)
Junior Professional Officer (UNDP)	-	-	-	-	-	-	-	4 419	4 419	(4 419)
Junior Professional Officer (Sweden)	21 141	-	21 141	-	-	-	-	-	-	21 141

STATEMENT VIII (continued)

Project	Cash in hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry-forwards	Reserve for goods-in-transit	Due to General Fund	Total Liabilities	Fund balance 31 December 1990
Junior Professional Officer (Netherlands)	9 152	-	9 152	-	-	-	-	-	-	9 152
Suf community project, Jordan	-	-	-	1 364	-	-	-	16 420	17 784	(17 784)
Junior Professional Officer, Jordan (Italy)	-	-	-	-	-	-	-	-	-	-
Sur Baher School, West Bank	425 322	-	425 322	9 709	-	-	-	-	9 709	415 613
Sewing centre, Shatila, Lebanon	6 388	-	6 388	-	-	-	-	-	-	6 388
Sewing centre, Askar Camp, West Bank	2 896	-	2 896	-	-	-	-	-	-	2 896
Subtotal	3 441 631	2 500	3 444 131	126 982	-	44 814	42 510	774 365	988 671	2 455 460
FUNDED FROM THE GENERAL FUND										
Boys Elementary School, Marka	675 000	-	675 000	-	-	-	-	-	-	675 000
Girls Preparatory School, Souf	600 000	-	600 000	-	-	-	-	-	-	600 000
New field office, Syrian Arab Republic	-	-	-	-	-	-	-	-	-	-
Muzeireib School, Syria	-	-	-	-	-	-	-	-	-	-
Wadi Seer School, Jordan	327 777	-	327 777	74 032	-	-	-	-	74 032	253 745
Waqqas School, Jordan	284 980	-	284 980	-	-	-	-	-	-	284 980
The move of the Educational Development Centre to Amman Training Centre	-	-	-	-	-	-	-	-	-	-
Construction to avoid triple shift, Syria	47 023	-	47 023	-	-	-	-	-	-	47 023
Construction to avoid triple shift, Jordan	8 508	-	8 508	-	-	-	-	-	-	8 508

STATEMENT VIII (concluded)

Project	Cash in hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry-forwards	Reserve for goods-in-transit	Due to General Fund	Total Liabilities	Fund balance 31 December 1990
Construction to avoid triple shift, West Bank	15 093	-	15 093	8 986	-	-	-	-	8 986	6 107
Construction girls' preparatory school, Baqa'a	671 846	-	671 846	41 132	-	-	-	-	41 132	630 714
Construction to avoid triple shift, Gaza	104 525	-	104 525	4 290	-	-	-	-	4 290	100 235
Subtotal	2 734 752	-	2 734 752	128 440	-	-	-	-	128 440	2 606 312
Total II	6 176 383	2 500	6 178 883	255 422	-	44 814	42 510	774 365	1 117 111	5 061 772
School voluntary contributions:										
Schools	-	-	-	-	-	-	-	-	-	-
Canteens	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-
Grand total	7 415 957	31 500	7 447 457	519 302	399 294	1 089 869	392 345	9 294 830	11 695 640	(4 248 183)

SCHEDULE 7

Project funds

Contributions in cash as at 31 December 1990

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
FUNDED ONGOING ACTIVITIES							
Governments							
Denmark		$	2 087 437	2 087 437	2 087 437	-	2 087 437
Italy		$	2 936 000	-	-	2 936 000	2 936 000
Switzerland	Transport cost of 300 tons of milk	SwF	80 000	80 000	58 824	-	58 824
Total for Governments					2 146 261	2 936 000	5 082 261
Intergovernmental organizations							
European Community		ECU	3 400 000	-	-	4 651 163	4 651 163
	Balance as at 1 January 1990	$	4 730 000	4 730 000	4 730 000	-	4 730 000
Total for intergovernmental organizations					4 730 000	4 651 163	9 381 163
Non-governmental organizations							
ARAMCO, Saudi Arabia	University scholarships	$	64 000	64 000	64 000	-	64 000

SCHEDULE 7 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)							
Near East Council of Churches	Balance as at 1 January 1990, mobile dental unit, Jordan Valley	$	10 829	10 829	10 829	-	10 829
	Balance as at 1 January 1990, dental unit, Amman Polyclinic	$	6 716	6 716	6 716	-	6 716
	Dental unit, Amman Polyclinic	$	2 308	2 308	2 308	-	2 308
Pontifical Mission	Gaza Centre for the Blind	$	80 000	80 000	80 000	-	80 000
Rissho Kosei-Kai	Running costs of the extension to the Gaza Centre for the Blind	$	79 310	79 310	79 310	-	79 310
Total for non-governmental organizations					243 163	-	243 163
Other sources							
Department of Palestine Affairs, Ministry of Foreign Affairs, Jordan	Operating costs for the second year of operation of the new surgery ward, Qalqilia Hospital, West Bank (JD 20,000)	$	30 769	30 769	30 769	-	30 769
Ms. E. M. Krbec (Switzerland)	Operating costs of the Gaza Centre for the Blind	SwF	2 000	2 000	1 403	-	1 403
Total for other sources					32 172	-	32 172
Total, funded ongoing activities					7 151 596	7 587 163	14 738 759

SCHEDULE 7 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
CAPITAL AND SPECIAL PROJECTS							
Governments							
Finland	Costs of the construction, equipment and operation for three years of the Women's Programme Centre, Jaramana, Syrian Arab Republic	$	3 738 038	3 738 038	316 783	-	316 783
Germany		DM	1 300 000	1 300 000	764 706	-	764 706
	Bank interest	$	43 348	43 348	43 348	-	43 348
Japan	Junior Professional Officers	$	129 539	129 539	129 539	-	129 539
Netherlands	Junior Professional Officer	$	43 302	43 302	43 302	-	43 302
Sweden	Second-year salary of Junior Professional Officer	$	46 795	46 795	46 795	-	46 795
Switzerland		SwF	300 000	300 000	212 766	-	212 766
United Kingdom	English language training, Syrian Arab Republic (British Interests Section, Syrian Arab Republic)	$	4 880	4 880	4 880	-	4 880
Total for Governments					1 562 119	-	1 562 119

SCHEDULE 7 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations							
AGFUND	Balance at 1 January 1990, Yarmouk, Syrian Arab Republic ($262,000); Agrabariyeh, West Bank ($487,000)	$	749 000	208 000	208 000	541 000	749 000
	Balance at 1 January 1990, UNRWA to receive $40,603 for books, Rummaneh, West Bank	$	40 603	-	-	40 603	40 603
	Balance as at 1 January 1990	$	29 000	-	-	29 000	29 000
	Balance as at 1 January 1990	$	58 600	-	-	58 600	58 600
	Balance as at 1 January 1990	$	396 000	-	-	396 000	396 000
European Community	Balance as at 1 January 1990	$	519 407	89 793	89 793	429 614	519 407
	Bank interest	$	1 294	1 294	1 294	-	1 294
Total for intergovernmental organizations					299 087	1 494 817	1 793 904
Non-governmental organizations							
AUSTCARE	Balance as at 1 January 1990, Slow learners' project	$	39 400	39 400	39 400	-	39 400

SCHEDULE 7 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)							
Cooperation for development	Balance as at 1 January 1990	$	20 055	20 055	20 055	-	20 055
	Income-generating projects, Gaza	$	14 000	14 000	14 000	-	14 000
	Income-generating projects, West Bank	$	20 448	20 448	20 448	-	20 448
	Income-generating projects, Gaza	$	4 926	4 926	4 926	-	4 926
	One year's staffing costs for Ms. C. Thomas, English teacher, Gaza (1988/89)	Stg.	7 500	7 500	12 097	-	12 097
DIAKONIA	Balance as at 1 January 1990, Baqa'a Community Centre	$	13 000	-	-	13 000	13 000
Mennonite Central Committee	Husn Centre for the Disabled, Jordan	$	10 448	10 448	10 448	-	10 448
National Federation of UNESCO Associations, Japan	Scholarships, Lebanon (received in UNUMs)	$	524	524	524	-	524
	Balance as at 1 January 1990 (was $1,257) literacy programme, Syrian Arab Republic	$	1 350	1 350	1 350	-	1 350
	Scholarship programme, Lebanon (nurses' course)	$	2 523	2 523	2 523	-	2 523
	¥ 0.5m audiovisual materials, Yarmouk School, Burj el-Barajneh, Lebanon	$	3 731	-	-	3 731	3 731

SCHEDULE 7 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
National governmental organizations (continued)							
	¥ 0.2m Co-Action Learning Centre, literacy programme, Damascus, Syrian Arab Republic	$	1 492	-	-	1 492	1 492
	Received in UNUMs for scholarship programme (nurses' course) 1991/92, Lebanon	$	638	638	638	-	638
	For nurses' scholarship programme, Lebanon	$	1 467	-	-	1 467	1 467
Near East Council of Churches	Balance as at 1 January 1990, specialists, Baqa'a Clinic	$	18 806	18 806	18 806	-	18 806
	Balance as at 1 January 1990, sewage and water connections	$	7 463	7 463	7 463	-	7 463
	Art and craft education activities, Gaza	$	32 555	32 555	32 555	-	32 555
	Specialists, Baqa'a Clinic	$	6 462	6 462	6 462	-	6 462
Norwegian Refugee Council	Balance as at 1 January 1990, Waqqas Community Centre	$	15 000	-	-	15 000	15 000
OXFAM	Balance as at 1 January 1990, Jarash Community Centre	$	11 923	11 923	11 923	-	11 923

SCHEDULE 7 (concluded)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)							
	Balance as at 1 January 1990, Suf community project	$	8 652	8 652	8 652	-	8 652
Rissho Kosei-Kai	Scholarship programme for Lebanon	$	10 000	10 000	10 000	-	10 000
Total for non-governmental organizations					222 270	34 690	256 960
United Nations organizations							
UNDP	Junior Professional Officer	$	56 300	56 300	56 300	-	56 300
Total for United Nations organizations					56 300	-	56 300
Other sources							
Dr. Sua'd Al-Sabah (Kuwait)	For publishing a series of books entitled "Arabic Heritage for Children"	$	50 000	50 000	50 000	-	50 000
Ms. V. M. Kerr (United Kingdom)	Nurses' training, Lebanon	$	34	34	34	-	34
Sheikh I. Zaben (Saudi Arabia)	Construction and equipment, Beit Hanoun Girls' Preparatory School, Gaza	$	933 320	-	-	933 320	933 320
Total for other sources					50 034	933 320	983 354
Total, capital and special projects					2 189 810	2 462 827	4 652 637

SCHEDULE 8

Project funds

Contributions in kind as at 31 December 1990

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
FUNDED ONGOING ACTIVITIES							
Governments							
Switzerland	300 tons of whole milk	$	2 482 270	2 480 053	2 480 053	2 217	2 482 270
	Balance as at 1 January 1990, whole milk	$	252 794	252 794	252 794	-	252 794
Total for Governments					2 732 847	2 217	2 735 064
Intergovernmental organizations							
European Community	Balance as at 1 January 1990, food commodities	$	3 249 269	2 874 603	2 874 603	374 666	3 249 269
	93 tons of rice at $430.92 (315 ECUs) per ton, 1990	$	40 076	-	-	40 076	40 076
	84 tons of bulgar at $488.23 per ton, 1990	$	41 011	-	-	41 011	41 011
	573 tons of sugar at $458.28 (335 ECUs) per ton	$	262 594	-	-	262 594	262 594
	284 tons of sunflower oil at $827.63 (605 ECUs), 1990	$	235 047	-	-	235 047	235 047
	20 tons of olive oil at $2,600 per ton, 1990	$	52 000	-	-	52 000	52 000

SCHEDULE 8 (concluded)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations (continued)							
	2,205 tons of skimmed milk at $2,051.98 (1,500 ECUs) per ton, 1990	$	4 524 616	-	-	4 524 616	4 524 616
	220 tons of whole milk at $1,915.18 (1,400 ECUs) per ton, 1990	$	421 340	164 705	164 705	256 635	421 340
	575 tons of corned beef at $2,804.38 (2,050 ECUs) per ton, 1990	$	1 612 518	-	-	1 612 518	1 612 518
	19 tons of tomato paste at $1,367.99 (1,000 ECUs) per ton, 1990	$	25 992	-	-	25 992	25 992
	122 tons of pulses at $802.23 per ton, 1990	$	97 872	-	-	97 872	97 872
Total for intergovernmental organizations					3 039 308	7 523 027	10 562 335
Total, funded ongoing activities, contributions in kind (schedule 8)					5 772 155	7 525 244	13 297 399
Total, funded ongoing activities, contributions in cash and in kind (schedules 7 and 8)					12 923 751	15 112 407	28 036 158
CAPITAL AND SPECIAL PROJECTS							
Governments							
Italy	Junior Professional Officer, Jordan	$	3 180	3 180	3 180	-	3 180
Total for Governments					3 180	-	3 180
Total, capital and special projects, contributions in kind (schedule 8)					3 180	-	3 180
Total, capital and special projects, contributions in cash and in kind (schedules 7 and 8)					2 192 990	2 462 827	4 655 817

STATEMENT IX

Extraordinary Measures in Lebanon and the Occupied Territory

(Unrestricted fund)

Income and expenditure for the year ended 31 December 1990

(United States dollars)

	Cash	In kind	Total
INCOME			
(payments and deliveries received) (schedules 9 and 10)			
Governments	9 865 419	1 348 289	11 213 708
Intergovernmental organizations	227 112	-	227 112
United Nations organizations	59 149	1 971	61 120
Non-governmental organizations	48 864	330 628	379 492
Other sources	3 062	528 783	531 845
Total	10 203 606	2 209 671	12 413 277
EXPENDITURE			
Staff costs	4 852 324	-	4 852 324
Miscellaneous supplies	218 770	-	218 770
Medical supplies	72 898	92 215	165 113
Spare parts and lubricants	453 616	-	453 616
Food commodities	6 115 185	984 440	7 099 625
Fresh food	419 389	109 000	528 389
Cost of bread	71 091	-	71 091
Miscellaneous equipment	156 869	65 396	222 265
Rent, water and electricity	275 957	-	275 957
Construction, furniture and equipment	1 467 839	39 521	1 507 360
Travel costs	1 959 002	-	1 959 002
Post, telegraph and telecommunications	128 051	-	128 051
Freight and port services	1 893 068	59 327	1 952 395
Contractual services	1 122 692	6 060	1 128 689
Subsidies	1 322 507	-	1 322 507
Excess valuation	-	853 712	853 712
Total	20 529 195	2 209 671	22 738 866
Excess of income over expenditure	(10 325 589)	-	(10 325 589)

STATEMENT X

Extraordinary Measures in Lebanon and the Occupied Territory

(Unrestricted fund)

Assets and liabilities as at 31 December 1990

(United States dollars)

ASSETS		
Cash on hand and in banks		3 207 599
		3 207 599
LIABILITIES		
Accounts payable		1 087 054
Reserve for unliquidated obligations		188 266
Reserve for carry-forwards		316 387
Reserve for goods-in-transit		1 615 892
		3 207 599
FUND BALANCE		
Balance 1 January 1990	10 118 585	
Add: Fund adjustment	207 004	
	10 325 589	
Less: Excess of expenditure	10 325 589	-
		3 207 599

STATEMENT XI

Extraordinary Measures in Lebanon and the Occupied Territory
(All funds)

Income and expenditure for the year ended 31 December 1990
(United States dollars)

Project	Fund balance 1 Jan. 1990	Contributions				Expenditure			Fund adjustment	Fund balance 31 Dec. 1990
		In cash	In kind	Subtotal	Total	In cash	In kind	Total		
Extraordinary Measures in Lebanon and the Occupied Territory										
In cash	10 118 565	10 203 606	-	10 203 606	20 322 191	20 529 195	-	20 529 195	207 004	-
In kind	-	-	2 209 671	2 209 671	2 209 671	-	2 209 671	2 209 671	-	-
Subtotal	10 118 565	10 203 606	2 209 671	12 413 277	22 531 862	20 529 195	2 209 671	22 738 866	207 004	-
Refugee Affairs Office and health programme	31 250	-	-	-	31 250	36 090	-	36 090	4 840	-
Emergency cash assistance	273 894	119 760	-	119 760	393 654	393 654	-	393 654	-	-
Food commodities (Libyan Arab Jamahiriya)	(438)	-	-	-	(438)	-	-	-	438	-
Physiotherapist, West Bank (Médecins sans Frontières)	4 000	20 148	-	20 148	24 148	25 844	-	25 844	-	(1 696)
Emergency ration distribution, Gaza	223 464	-	-	-	223 464	223 029	-	223 029	-	435
Emergency milk distribution, Gaza	234 637	-	-	-	234 637	234 637	-	234 637	-	-
Joint physiotherapy project	-	77 918	-	77 918	77 918	77 655	-	77 655	-	263
European Community, emergency aid, occupied territory		443 964	-	443 964	443 964	454 136	-	454 136	10 172	-
European Community, emergency medical assistance, Gaza and the West Bank		-	-	-	-	450 374	-	450 374	-	(450 374)
EMLOT health programme (Germany)	-	1 283 784	-	1 283 784	1 283 784	1 283 784	-	1 283 784	-	-
Egyptian Red Crescent Society	-	-	1 392 679	1 392 679	1 392 679	-	1 392 679	1 392 679	-	-
Pakistani rice donation	-	-	142 678	142 678	142 678	-	142 678	142 678	-	-
Bulgarian Red Cross, medical supplies		-	3 610	3 610	3 610	-	3 610	3 610	-	-
Swiss Government contribution	-	-	457 718	457 718	457 718	-	457 718	457 718	-	-
Donation of blankets (Morocco)		-	434 789	434 789	434 789	-	434 789	434 789	-	-
Contribution of flour to EMLOT (Japan)	-	-	2 000 000	2 000 000	2 000 000	-	2 000 000	2 000 000	-	-
Donation of sardines (PLO-Morocco)	-	-	477 432	477 432	477 432	-	477 432	477 432	-	-
Subtotal	766 807	1 945 574	4 908 906	6 854 480	7 621 287	3 179 203	4 908 906	8 088 109	15 450	(451 372)
One-time EMLOT projects										
Other Gaza projects	1 130 812	60 631	-	60 631	1 191 443	748 447	-	748 447	-	442 996
Lebanon reconstruction programme	939 620	-	-	-	939 620	482 364	-	482 364	-	457 256
Urgent medical needs	1 195 116	-	-	-	1 195 116	996 396	-	996 396	(1 156)	197 564
Central field pharmacy, Jerusalem (United States of America)	340 344	-	-	-	340 344	47 205	-	47 205	61	293 200
Shatila Camp repairs (PLO)	890 709	-	-	-	890 709	109 264	-	109 264	-	781 445
Funds for West Beirut (Italy)	(192 624)	-	-	-	(192 624)	163 334	-	163 334	-	(355 958)
Cost of anaesthetist at Qalqilia Hospital, West Bank	4 196	-	-	-	4 196	4 196	-	4 196	-	-
Contribution of the Libyan Arab Jamahiriya for EMLOT, West Bank	-	-	-	-	-	12 112	-	12 112	12 112	-
Physiotherapist, occupied territory	-	-	84 800	84 800	84 800	-	84 800	84 800	-	-
Subtotal	4 308 173	60 631	84 800	145 431	4 453 604	2 563 318	84 800	2 648 118	26 467	1 816 503
Total	15 193 565	12 209 811	7 203 377	19 413 188	34 606 753	26 271 716	7 203 377	33 475 093	248 921	1 365 131

STATEMENT XII

Extraordinary Measures in Lebanon and the Occupied Territory

(All funds)

Assets and liabilities as at 31 December 1990

(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry-forwards	Reserve for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 Dec. 1990
EMLOT										
In cash	3 207 599	-	3 207 599	1 087 054	188 266	316 387	1 615 892	-	3 207 599	-
In kind	-	-	-	-	-	-	-	-	-	-
Subtotal	3 207 599	-	3 207 599	1 087 054	188 266	316 387	1 615 892	-	3 207 599	-
Refugee Affairs Office and health programme	-	-	-	-	-	-	-	-	-	-
Emergency cash assistance	3 050	-	3 050	3 050	-	-	-	-	3 050	-
Food commodities (Libyan Arab Jamahiriya)	-	-	-	-	-	-	-	-	-	-
Physiotherapist, West Bank (Médecins sans Frontières)	-	-	-	-	-	-	-	1 696	1 696	(1 696)
Emergency ration distribution, Gaza	48 730	-	48 730	-	-	-	48 295	-	48 295	435
Emergency milk distribution, Gaza	-	-	-	-	-	-	-	-	-	-
Joint physiotherapy project	9 537	-	9 537	7 558	1 716	-	-	-	9 274	263
European Community, emergency aid, occupied territory	-	-	-	-	-	-	-	-	-	-
European Community, emergency medical assistance, Gaza and the West Bank	-	-	-	18 895	858	-	103 092	327 529	450 374	(450 374)
EMLOT health programme (Germany)	-	-	-	-	-	-	-	-	-	-
Egyptian Red Crescent Society	-	-	-	-	-	-	-	-	-	-
Pakistani rice donation	-	-	-	-	-	-	-	-	-	-
Bulgarian Red Cross, medical supplies	-	-	-	-	-	-	-	-	-	-
Swiss Government contribution	-	-	-	-	-	-	-	-	-	-
Donation of blankets (Morocco)	-	-	-	-	-	-	-	-	-	-
Japan contribution of flour to EMLOT	-	-	-	-	-	-	-	-	-	-
Medico-surgical equipment (Médecins sans Frontières)	-	-	-	-	-	-	-	-	-	-
Donation of sardines (PLO-Morocco)	-	-	-	-	-	-	-	-	-	-
Subtotal	61 317	-	61 317	29 503	2 574	-	151 387	329 225	512 689	(451 372)

STATEMENT XII (concluded)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry-forwards	Reserve for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 Dec. 1990
One-time EMLOT projects										
Other Gaza projects	522 214	-	522 214	79 218	-	-	-	-	79 218	442 996
Lebanon reconstruction programme	555 808	-	555 808	6 255	-	-	92 297	-	98 552	457 256
Urgent medical needs	249 676	-	249 676	35 157	-	-	16 955	-	52 112	197 564
Central Field Pharmacy, Jerusalem (United States of America)	298 491	-	298 491	5 291	-	-	-	-	5 291	293 200
Shatila Camp repairs (PLO)	781 445	-	781 445	-	-	-	-	-	-	781 445
Funds for West Beirut (Italy)	-	-	-	6 229	-	-	-	349 729	355 958	(355 958)
Cost of anaesthetist at Qalqilia Hospital, West Bank	-	-	-	-	-	-	-	-	-	-
Contribution of the Libyan Arab Jamahiriya for EMLOT, West Bank	-	-	-	-	-	-	-	-	-	-
Physiotherapist, occupied territory	-	-	-	-	-	-	-	-	-	-
Subtotal	2 407 634	-	2 407 634	132 150	-	-	109 252	349 729	591 131	1 816 503
Total	5 676 550	-	5 676 550	1 248 707	190 840	316 387	1 876 531	678 954	4 311 419	1 365 131

SCHEDULE 9

Extraordinary Measures in Lebanon and the Occupied Territory

All funds

Contributions in cash as at 31 December 1990

Donor/comments		Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments							
Australia	Health services in the West Bank under EMLOT	$A	200 000	200 000	151 560	-	151 560
Austria	For purchase of food and medicines	S	1 000 000	1 000 000	85 470	-	85 470
Denmark	DKr 3 m in response to Commissioner-General's appeal of 21 September 1990	$	525 302	525 302	525 302	-	525 302
Finland	In response to Commissioner-General's appeal of 21 September 1990	Fmk	500 000	500 000	136 277	-	136 277
Germany	Second part of cash assistance to Lebanon (first part received in 1989)	DM	200 000	200 000	119 760	-	119 760
	For EMLOT health programme	DM	1 900 000	1 900 000	1 283 784	-	1 283 784
Italy	Balance as at 1 January 1990	$	750 000	-	-	750 000	750 000
Luxembourg	Pledged in response to Commissioner-General's appeal of 21 September 1990	S	468 500	468 500	42 591	-	42 591
Morocco	Balance as at 1 January 1990	$	1 293 850	832 674	832 674	461 176	1 293 850

SCHEDULE 9 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)							
Netherlands	Pledge announced during major donors' meeting in July 1989	$	528 192	528 192	528 192	-	528 192
	Pledged for EMLOT in response to Commissioner-General's appeal	$	1 803 683	1 803 683	1 803 683	-	1 803 683
Sweden	For the occupied territory	$	5 169 120	5 169 120	5 169 120	-	5 169 120
Switzerland	In response to the Commissioner-General's appeal of 21 September 1990	SwF	750 000	750 000	590 551	-	590 551
Total for Governments					11 268 964	1 211 176	12 480 140
Intergovernmental organizations							
European Community	For hospitalization and two doctors through Medical Aid for Palestinians	ECU	330 691	330 691	443 964	-	443 964
	Balance as at 1 January 1990, handling costs	$	92 506	92 506	92 506	-	92 506
	Balance as at 1 January 1990, purchase of tomato paste, corned beef and pulses	$	121 000	121 000	121 000	-	121 000
	Balance as at 1 January 1990, transport and distribution costs	$	2 945	2 945	2 945	-	2 945
	Additional payment for hospitalization costs in 1989	$	10 661	10 661	10 661	-	10 661
	Salaries of two doctors to be recruited by Medical Aid for Palestinians for Gaza	ECU	30 000	-	-	41 040	41 040

SCHEDULE 9 (continued)

Donor/comments	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations (continued)						
Six months' salary of Refugee Officer (P-3), Gaza	ECU	21 000	-	-	28 728	28 728
Ten emergency kits, Gaza	ECU	25 000	-	-	34 200	34 200
X-ray film processor, Rimal Health Clinic, Gaza	ECU	12 000	-	-	16 416	16 416
To replenish consumable items in existing emergency kits, Gaza	ECU	18 750	-	-	25 650	25 650
Additional emergency hospitalization costs, Gaza	ECU	75 000	-	-	102 599	102 599
Medical Officer/Emergency, grade 16, for six months in the West Bank	ECU	5 000	-	-	6 840	6 840
Upgrading of health buses in the West Bank	ECU	15 000	-	-	20 520	20 520
Additional emergency hospitalization, West Bank	ECU	80 000	-	-	109 439	109 439
Emergency medical supplies for the West Bank	ECU	37 000	-	-	50 616	50 616
Emergency medical supplies	ECU	32 500	-	-	44 460	44 460
Replenishment of consumable items in emergency kits, Gaza	ECU	18 750	-	-	25 650	25 650

SCHEDULE 9 (continued)

Donor/comments		Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations (continued)							
	Salaries of two doctors to be recruited by Medical Aid for Palestinians, West Bank	ECU	30 000	-	-	41 040	41 040
Total for intergovernmental organizations					671 076	547 198	1 218 274
Non-governmental organizations							
AUSTCARE	Special contribution for EMLOT	$	10 000	10 000	10 000	-	10 000
Médecins sans Frontières	Physiotherapists, three full-time and two part-time posts	$	20 148	20 148	20 148	-	20 148
Red Crescent, Turkey	Customs clearance, port dues, port storage and transportation	$	38 864	38 864	38 864	-	38 864
Total for non-governmental organizations					69 012	-	69 012
United Nations organizations							
UNICEF	Salaries till 31 December 1990 of physio-therapists and social workers, Occupied Territory	$	77 918	77 918	77 918	-	77 918
	Balance of 1989 salaries of physio-therapists, Occupied Territory	$	55 749	55 749	55 749	-	55 749
WHO	Hospitalization of injured, Occupied Territory	$	3 400	3 400	3 400	-	3 400
Total for United Nations organizations					137 067	-	137 067

SCHEDULE 9 (concluded)

Donor/comments	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources						
Palestine Bank interest on Gaza account	$	60 632	60 632	60 632	-	60 632
Sundry donors	$	3 062	3 062	3 062	-	3 062
Total for other sources				63 694	-	63 694
Total, EMLOT Emergency Fund, contributions in cash (Schedule 9)				12 209 813	1 758 374	13 968 187

SCHEDULE 10

Extraordinary Measures in Lebanon and the Occupied Territory

All funds

Contributions in kind as at 31 December 1990

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments							
Austria	Balance as at 1 January 1990, 750 tons of flour	$	225 000	225 000	225 000	-	225 000
China	900 tons of rice, 20 tons of sugar, 290 tons of tinned food, occupied territory	$	480 100	480 100	480 100	-	480 100
Finland	Medical supplies	$	131 901	-	-	131 901	131 901
France	1,500 tons of flour for Lebanon at $268 per ton	$	402 000	-	-	402 000	402 000
Germany	Balance as at 1 January 1990, two ambulances	$	39 521	39 521	39 521	-	39 521
Greece	Flour, 14.930 tons	$	4 927	4 927	4 927	-	4 927
Italy	Pledge at major donors' meeting on 11-12 July 1989: cash purchase of food commodities	$	1 500 000	-	-	1 500 000	1 500 000
Japan	Cash for purchase of 7,430 tons of flour	$	2 000 000	2 000 000	2 000 000	-	2 000 000

SCHEDULE 10 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Morocco	Balance as at 1 January 1990	$	434 789	434 789	434 789	-	434 789
	Balance as at 1 January 1990	$	598 741	598 741	598 741	-	598 741
	Cash for commodities	$	3 300 000	-	-	3 300 000	3 300 000
	Sardines	$	35 088	35 088	35 088	-	35 088
	Sardines	$	156 672	156 672	156 672	-	156 672
	Tomato paste, 63,208 tons	$	112 871	112 871	112 871	-	112 871
	Sardines, 72 tons	$	172 800	172 800	172 800	-	172 800
Pakistan	Rice, 300 tons	$	142 678	142 678	142 678	-	142 678
Switzerland	Additional contribution of 1,000 tons of flour	$	457 718	457 718	457 718	-	457 718
Total for Governments					4 860 905	5 333 901	10 194 806
Non-governmental organizations							
International Islamic Charitable Foundation	50 wheelchairs	$	17 400	17 400	17 400	-	17 400
Médecins sans Frontières	Medical supplies	$	2 250	2 250	2 250	-	2 250
Red Crescent, Egypt	150 tons each of flour, sugar and rice; 50 tons of oil; 60 tons of food; 1.2 tons of cloth: LE 781,200	$	252 143	252 143	252 143	-	252 143

SCHEDULE 10 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)							
	6 tons of cloth, valued at LE 150 000	$	55 350	26 178	26 178	29 172	55 350
	Balance as at 1 January 1990, food and medicines. Donor's valuation: LE 2,072,200	$	806 272	550 034	550 034	256 238	806 272
	150 tons each of flour, sugar and rice, 50 tons of oil; 45 tons of food: LE 700,400	$	261 893	261 893	261 893	-	261 893
	150 tons each of flour, rice and sugar; 50 tons of oil; 40 tons of tinned food: LE 767,000	$	261 981	261 481	261 481	500	261 981
	100 tons each of flour, rice and sugar; 72.5 tons of tinned food: LE 600,600, Gaza	$	219 197	40 950	40 950	178 247	219 197
	21 wheelchairs, 300 wooden staffs and sticks	LE	16 522	-	-	6 097	6 097
Red Crescent, Turkey	400 tons of flour, 150 tons of Bulgur and 40 tons of oil	$	277 814	277 814	277 814	-	277 814
	Medical supplies	$	5 307	5 307	5 307	-	5 307
	Emergency medical supplies	$	5 200	-	-	5 200	5 200
Red Cross, Bulgaria	Medical supplies	$	3 610	3 610	3 610	-	3 610

SCHEDULE 10 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)							
Red Cross, GDR	Medicines ($3,070) and 300 first aid kits ($8,970)	$	12 040	12 040	12 040	-	12 040
Save the Children Fund (UK)	Balance as at 1 January 1990; medical equipment	$	3 600	-	-	3 600	3 600
Society for Austro-Arab Relations	Medical supplies	$	12 887	12 887	12 887	-	12 887
Soviet Peace Fund and the Soviet Afro-Asian Solidarity Committee	Medical supplies (R 5,000)	$	2 930	2 930	2 930	-	2 930
	School supplies, clothes, tents, medicines and blankets (donor's valuation: R 171,480)	$	298 183	-	-	298 183	298 183
Total for non-governmental organizations					1 726 917	777 237	2 504 154
United Nations organizations							
UNICEF	Medical supplies	$	1 971	1 971	1 971	-	1 971
	Staff salaries	$	84 800	84 800	84 800	-	84 800
Total for United Nations organizations					86 771	-	86 771

SCHEDULE 10 (concluded)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources							
Palestine	Shipping and handling costs of Moroccan food and blankets, occupied territory	$	352 267	352 267	352 267	-	352 267
	Costs of shipping Chinese food commodities from Cyprus to Lebanon	$	65 391	65 391	65 391	-	65 391
	Sundry donors	$	130 125	111 125	111 125	19 010	111 125
Total for other sources					528 783	19 010	547 793
Total, EMLOT Emergency Fund, contributions in kind (schedule 10)					7 203 376	6 130 148	13 333 524
Total, EMLOT Emergency Fund, contributions in cash and in kind (schedules 9 and 10)					19 413 189	7 888 522	27 301 711

STATEMENT XIII

Expanded Programme of Assistance

Income and expenditure for the year ended 31 December 1990

(United States dollars)

Project	Fund balance 1 January 1990	Contributions			Total	Expenditure			Fund adjustment	Fund balance 31 December 1990
		In cash	In kind	Subtotal		In cash	In kind	Total		
Emergency medical assistance	(293 049)	299 804	-	299 804	6 755	-	-	-	(17 831)	(11 076)
Establishment of Khan Younis Women's Programme Centre, Gaza (Federal Republic of Germany)	12 385	-	-	-	12 385	-	-	-	-	12 385
Establishment of Khan Younis Women's Programme Centre, Gaza (Federal Republic of Germany)	7 692	24 745	-	24 745	32 437	6	-	6	-	32 431
Cost of gynaecologist, Qalqilia Hospital, West Bank	8 940	-	-	-	8 940	6 705	-	6 705	36	2 271
Upgrading health care provision, Gaza and the West Bank	453 636	-	-	-	453 636	240 359	-	240 359	(38 665)	174 612
Outpatient health care, Beach, Rafa and Doura; reconstruction and repair of shelters for special hardship cases	3 312 283	-	-	-	3 312 283	108 763	-	108 763	26 869	3 230 389
Mechanization of refuse removal, Gaza	(142 428)	144 193	-	144 193	1 765	-	-	-	-	1 765
Physiotherapy and rehabilitation, Balata Camp, West Bank	54 235	-	-	-	54 235	60 368	-	60 368	-	(6 133)
Health and education projects (Libyan Arab Jamahiriya) (1988)	984 180	-	-	-	984 180	423 515	-	423 515	(225)	560 440
Construction of a community centre, Dheished Camp, West Bank	196 723	-	-	-	196 723	189 976	-	189 976	-	6 747
Mainichi Social Welfare Foundation, Gaza and the West Bank	16 476	-	-	-	16 476	15 561	-	15 561	-	915
Gaza Centre for the Deaf	8 000	-	-	-	8 000	-	-	-	-	8 000
Shelter Rehabilitation Unit (Kuwait)	1 360 389	-	-	-	1 360 389	1 078 966	-	1 078 966	-	281 423
Subtotal	5 979 462	468 742	-	468 742	6 448 204	2 124 219	-	2 124 219	(29 816)	4 294 169

STATEMENT XIII (continued)

Project	Fund balance 1 January 1990	Contributions			Total	Expenditure			Fund adjustment	Fund balance 31 December 1990
		In cash	In kind	Subtotal		In cash	In kind	Total		
Shelter Rehabilitation Unit (Italy)	(36 270)	874 126	-	874 126	837 856	247 224	-	247 224	-	590 632
Staff costs, occupied territory (Japan)	2 326 399	52 620	-	52 620	2 379 019	1 203 587	-	1 203 587	13 333	1 188 765
School toilet construction, Gaza (Federal Republic of Germany)	713 504	623 221	-	623 221	1 336 725	561 102	-	561 102	-	775 623
Projects, Gaza and the West Bank (Libyan Arab Jamahiriya)	539 767	-	-	-	539 767	211 223	-	211 223	1 172	329 716
Al-Ahli Hospital, Gaza (United States of America)	134 274	-	-	-	134 274	128 441	-	128 441	2 911	8 744
AGFUND, scholarship and construction	(58 004)	-	-	-	(58 004)	6 458	-	6 458	8 530	(55 932)
Warehousing, Gaza	725 000	-	-	-	725 000	-	-	-	-	725 000
Warehousing, Gaza (Sweden)	1 533 860	-	-	-	1 533 860	38 641	-	38 641	-	1 495 219
Technical Department, Gaza and the West Bank	-	-	-	-	-	330 942	-	330 942	-	(330 942)
Al-Ahli Hospital, Gaza (Denmark)	-	459 242	-	459 242	459 242	372 194	-	372 194	-	87 048
Sanitation project (Switzerland)	-	490 196	-	490 196	490 196	22 400	-	22 400	-	467 796
Radda Barnen contribution	-	209 410	-	209 410	209 410	-	-	-	47 270	256 680
British Save the Children Fund	-	72 230	-	72 230	72 230	48 148	-	48 148	-	24 082
CT scanner, Al-Ahli Hospital, Gaza	-	15 000	50 000	65 000	65 000	13 641	50 000	63 641	-	1 359
HIV/AIDS project (WHO)	-	95 800	-	95 800	95 800	-	-	-	-	95 800
Women's Programme Centre, Daraj, Gaza	-	190 070	-	190 070	190 070	-	-	-	-	190 070
Subtotal	11 857 992	3 550 657	50 000	3 600 657	15 458 649	5 308 220	50 000	5 358 220	43 400	10 143 829
Orthopaedic surgeon (WHO)	-	17 000	37 700	54 700	54 700	-	37 700	37 700	-	17 000
Women's Programme Centre, Khan Younis (Canada)	-	-	-	-	-	-	-	-	213 848	213 848
Medical and surgical equipment (Médecins sans Frontières)	-	-	32 167	32 167	32 167	-	32 167	32 167	-	-
UNRWA Ladies' Group	-	3 475	-	3 475	3 475	2 281	-	2 281	-	1 194
Physiotherapist (CIDA)	-	172 431	-	172 431	172 431	-	-	-	-	172 431
Consultants	-	128 672	-	128 672	128 672	-	-	-	-	128 672
Improvements in Aqabat Jabr Camp (Germany)	-	1 632 295	-	1 632 295	1 632 295	-	-	-	-	1 632 295

STATEMENT XIII (concluded)

Project	Fund balance 1 January 1990	Contributions			Total	Expenditure			Fund adjustment	Fund balance 31 December 1990
		In cash	In kind	Subtotal		In cash	In kind	Total		
Establishment of Women's Programme Centre, Amari (Germany)	-	277 103	-	277 103	277 103	-	-	-	-	277 103
Income-generating projects, Gaza (Germany)	-	230 865	-	230 865	230 865	-	-	-	-	230 865
Running costs, Jericho Centre for the Disabled, West Bank (OXFAM)	-	8 700	-	8 700	8 700	-	-	-	-	8 700
In-service training of health professionals (Arab Council of Ministers of Health/WHO)	-	43 996	-	43 996	43 996	-	-	-	-	43 996
Upgrading Qalqilia Hospital, West Bank	-	-	-	-	-	-	-	-	272 000	272 000
Total	11 857 992	6 065 194	119 867	6 185 061	18 043 053	5 310 501	119 867	5 430 368	529 248	13 141 933

STATEMENT XIV

Expanded Programme of Assistance

Assets and liabilities as at 31 December 1990

(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry-forwards	Reserve for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1990
Emergency medical assistance	-	-	-	-	-	-	4 399	-	6 677	11 076	(11 076)
Establishment of Khan Younis Women's Programme Centre, Gaza (Federal Republic of Germany)	12 385	-	12 385	-	-	-	-	-	-	-	12 385
Establishment of Khan Younis Women's Programme Centre, Gaza (Federal Republic of Germany)	32 431	-	32 431	-	-	-	-	-	-	-	32 431
Cost of gynaecologist, Qalqilia Hospital, West Bank	2 423	-	2 423	-	-	-	152	-	-	152	2 271
Upgrading health care provision, Gaza and the West Bank	276 977	-	276 977	14 563	-	-	87 802	-	-	102 365	174 612
Outpatient health care, Beach, Rafa and Doura; reconstruction and repair of shelters for special hardship cases	3 230 389	-	3 230 389	-	-	-	-	-	-	-	3 230 389
Mechanization of refuse removal, Gaza	1 765	-	1 765	-	-	-	-	-	-	-	1 765
Physiotherapy and rehabilitation, Balata Camp, West Bank	-	-	-	-	-	-	-	-	6 133	6 133	(6 133)
Health and education projects (Libyan Arab Jamahiriya) (1988)	595 044	-	595 044	29 844	-	-	4 760	-	-	34 604	560 440
Construction of a community centre, Dheished Camp, West Bank	6 747	-	6 747	-	-	-	-	-	-	-	6 747
Mainichi Social Welfare Foundation, Gaza and the West Bank	915	-	915	-	-	-	-	-	-	-	915
Gaza Centre for the Deaf	8 000	-	8 000	-	-	-	-	-	-	-	8 000
Shelter Rehabilitation Unit (Kuwait)	290 849	-	290 849	9 426	-	-	-	-	-	9 426	281 423

STATEMENT XIV (continued)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry-forwards	Reserve for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1990
Shelter Rehabilitation Unit (Italy)	592 816	-	592 816	2 184	-	-	-	-	-	2 814	590 632
Staff costs, occupied territory (Japan)	1 240 659	34 500	1 275 159	77 500	-	-	8 894	-	-	86 394	1 188 765
School toilet construction, Gaza (Federal Republic of Germany)	782 265	-	782 265	6 642	-	-	-	-	-	6 642	775 623
Projects, Gaza and the West Bank (Libyan Arab Jamahiriya))	486 908	-	486 908	889	-	-	156 303	-	-	157 192	329 716
Al-Ahli Hospital, Gaza (United States)	120 512	-	120 512	-	-	-	111 768	-	-	111 768	8 744
AGFUND scholarship and construction	-	-	-	363	-	-	-	-	55 569	55 932	(55 932)
Warehousing, Gaza	725 000	-	725 000	-	-	-	-	-	-	-	725 000
Warehousing, Gaza (Sweden)	1 495 219	-	1 495 219	-	-	-	-	-	-	-	1 495 219
Technical Department, Gaza and the West Bank	-	-	-	198	-	-	-	-	330 744	330 942	(330 942)
Al-Ahli Hospital, Gaza (Denmark)	233 011	-	233 011	-	-	-	145 963	-	-	145 963	87 048
Sanitation project (Switzerland)	467 796	-	467 796	-	-	-	-	-	-	-	467 796
Radda Barnen contribution	256 680	-	256 680	-	-	-	-	-	-	-	256 680
British Save the Children Fund	24 082	-	24 082	-	-	-	-	-	-	-	24 082
CT scanner, Al-Ahli Hospital, Gaza	14 350	-	14 350	-	-	-	12 991	-	-	12 991	1 359
HIV/AIDS project (WHO)	95 800	-	95 800	-	-	-	-	-	-	-	95 800
Women's Programme Centre, Daraj, Gaza	190 070	-	190 070	-	-	-	-	-	-	-	190 070
Orthopaedic surgeon (WHO)	17 000	-	17 000	-	-	-	-	-	-	-	17 000
Women's Programme Centre, Khan Younis (Canada)	213 848	-	213 848	-	-	-	-	-	-	-	213 848
Medical and surgical equipment (Médecins sans Frontières)	-	-	-	-	-	-	-	-	-	-	-
UNRWA Ladies' Group	1 340	-	1 340	146	-	-	-	-	-	146	I 194

STATEMENT XIV (concluded)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry-forwards	Reserve for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1990
Physiotherapist (CIDA)	172 431	-	172 431	-	-	-	-	-	-	-	172 431
Consultants	128 672	-	128 672	-	-	-	-	-	-	-	128 672
Improvements in Aqabat Jabr Camp (Germany)	1 632 295	-	1 632 295	-	-	-	-	-	-	-	1 632 295
Establishment of Women's Programme Centre, Amari (Germany)	277 103	-	277 103	-	-	-	-	-	-	-	277 103
Income-generating projects, Gaza (Germany)	230 865	-	230 865	-	-	-	-	-	-	-	230 865
Running costs, Jericho Centre for the Disabled, West Bank (OXFAM)	8 700	-	8 700	-	-	-	-	-	-	-	8 700
In-service training of health professionals (Arab Council of Ministers of Health/WHO)	43 996	-	43 996	-	-	-	-	-	-	-	43 996
Upgrading Qalqilia Hospital, West Bank	272 000	-	272 000	-	-	-	-	-	-	-	272 000
Total	14 181 343	34 500	14 215 843	141 755	-	-	533 032	-	399 123	1 073 910	13 141 933

SCHEDULE 11

Expanded Programme of Assistance

Contributions in cash as at 31 December 1990

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments							
Canada	CIDA donation for physiotherapy, occupied territory	$	172 431	172 431	172 431	-	172 431
	CIDA contribution for consultancy training in social services	$	128 672	128 672	128 672	-	128 672
Denmark	Balance as at 1 January 1990, construction	$	459 242	459 242	459 242	-	459 242
Finland	Construction, equipment and part of the three-year operating costs, Women's Programme Centre, Gaza	S	2 242 823	2 242 823	190 070	-	190 070
Germany	Balance as at 1 January 1990	$	623 221	623 221	623 221	-	623 221
	Construction, furniture, equipment and three-year operating costs, Women's Programme Centre, Amari Camp, West Bank	DM	410 112	410 112	277 103	-	277 103
	Rehabilitation and improvements, Aqabat Jabr Camp ($1 m) and Ein Sultan ($0.6 m), West Bank	DM	2 415 797	2 415 797	1 632 295	-	1 632 295

SCHEDULE 11 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)							
	Income-generating projects (Pledge: DM 557,191 for 1990/91; balance: DM 215,510 for 1991)	DM	341 681	341 681	230 866	-	230 866
Italy	Balance as at 1 January 1990	$	1 608 880	-	-	1 608 880	1 608 880
	Balance as at 1 January 1990	$	9 250 000	874 126	874 126	8 375 874	9 250 000
Japan	Bank interest	$	52 620	52 620	52 620	-	52 620
Switzerland	Environmental health improvements, occupied territory	SwF	750 000	750 000	490 196	-	490 196
Total for Governments					5 130 842	9 984 754	15 115 596
Intergovernmental organizations							
Arab Council of Ministers of Health/WHO	In-service training of health professionals, Gaza and the West Bank	$	43 996	43 996	43 996	-	43 996
European Community	Balance as at 1 January 1990, skip lifts	$	144 193	144 193	144 193	-	144 193
	Balance as at 1 January 1990, two orthopaedic surgeons	$	8 977	8 977	8 977	-	8 977

SCHEDULE 11 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations (continued)							
	Balance as at 1 January 1990, equipment, Al-Ahli Hospital	$	12 192	12 192	12 192	-	12 192
	Balance as at 1 January 1990, hospitalization costs	$	278 635	278 635	278 635	-	278 635
						-	
Total for intergovernmental organizations					487 993	-	487 993
Non-governmental organizations							
Deutsche Stiftung für UNO	Balance as at 1 January 1990, Khan Younis Women's Programme Centre, Gaza (temporarily used for Dheisheh Community Centre, West Bank)	$	14 530	14 530	14 530	-	14 530
	Women's Programme Centre, Khan Younis (total pledge 1989/90 DM 40,000 - $22,504)	$	282	282	282	-	282
	Women's Programme Centre, Khan Younis, Gaza (temporarily used for Dheisheh Community Centre, West Bank)	DM	15 000	15 000	9 934	-	9 934
International Islamic Charitable Foundation		$	15 000	15 000	15 000	-	15 000

SCHEDULE 11 (continued)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)							
OXFAM	Jericho Community Centre for the Disabled (part of 1991 operating costs)	$	8 700	8 700	8 700	-	8 700
Qalqilia Charitable Committee	Balance as at 1 January 1990	$	35 000	-	-	35 000	35 000
Rädda Barnen, Sweden	Mother and child health centres, Nuseirat and Khuza'a	$	209 410	209 410	209 410	-	209 410
Save the Children Fund (United Kingdom)	$64,630 salaries of 10 midwives; $7,000 car, Gaza + $600 received in Gaza	$	72 230	72 230	72 230	-	72 230
Soka Gakkai, Japan	Electrification of UNRWA installations, Far'a Camp, West Bank	$	65 000	-	-	65 000	65 000
Total for non-governmental organizations					330 086	100 000	430 086
United Nations organizations							
WHO	Special project for HIV/AIDS prevention and control, Gaza and the West Bank	$	95 800	95 800	95 800	-	95 800
	Purchase of a car for surgeon based in Gaza	$	17 000	17 000	17 000	-	17 000
Total for United Nations organizations					112 800	-	112 800

SCHEDULE 11 (concluded)

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources							
UNRWA Ladies Group, Vienna	Two sewing machines, Gaza; equipment for Fawwar Centre for the Disabled, West Bank	AS	41 000	41 000	3 475	-	3 475
Total for other sources					3 475	-	3 475
Total, Expanded Programme of Assistance, contributions in cash (Schedule 11)					6 065 196	10 084 754	16 149 950

SCHEDULE 12

Expanded programme of assistance

Contributions in kind as at 31 December 1990

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations							
International Islamic Charitable Foundation		$	50 000	50 000	50 000	-	50 000
Médecins sans Frontières	Medical supplies	$	32 167	32 167	32 167	-	32 167
Total for non-governmental organizations					82 167	-	82 167
United Nations organizations							
UNDP	Purchase/installation of a generator, Far'a electrification, WB	$	25 000	-	-	25 000	25 000
WHO	Salary of orthopaedic surgeon: 50% from EMRO and 50% from WHO	$	88 776	37 700	37 700	51 076	88 776
Total for United Nations organizations					37 700	76 076	113 776
Total, Expanded Programme of Assistance, contributions in kind (schedule 12)					119 867	76 176	196 043
Total, Expanded Programme of Assistance, contributions in cash and in kind (schedules 11 and 12)					6 185 063	10 160 930	16 345 993

STATEMENT XV

Gaza General Hospital

Income and expenditure for the year ended
31 December 1990

(United States dollars)

	Cash	In kind	Total
INCOME			
(Payments and deliveries received) (schedule 13)			
Governments	697 457	-	697 457
Other sources	805	-	805
Total	698 262	-	698 262
EXPENDITURE			
Contractual services	27 192	-	27 192
Travel	510	-	510
Services	805	-	805
Total	28 507	-	28 507
Excess of income over expenditure	669 755	-	669 755

STATEMENT XVI

Gaza General Hospital

Assets and liabilities as at 31 December 1990

(United States dollars)

ASSETS	
Cash on hand and in banks	669 755
LIABILITIES	-
RESERVES	
Fund balance	669 755

SCHEDULE 13

Gaza General Hospital

Contributions in cash as at 31 December 1990

Donor	Comments	Local currency			United States dollars		
		Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments							
Sweden		SkR	3 995 758	-	697 457	-	697 457
Total for Governments					697 457	-	697 457
Intergovernmental organizations							
European Community		ECU	1 000 000	-	-	1 367 989	1 367 989
Total for intergovernmental organizations					-	1 367 989	1 367 989
Other sources							
Donors in Japan		¥	120 750	120 750	805	-	805
Total for other sources					805	-	805
Total, Gaza General Hospital, contributions in cash (schedule 13)					698 262	1 367 989	2 056 251
Grand total, all contributions					262 360 718	47 903 104	310 263 822

Notes: Calculation of the United States dollar amounts:

Received: All receipts added up at the dollar values recorded at the time of the receipt.

Outstanding: Pledged minus received in local currency, converted at the current operational rate.

Anticipated income: Received plus outstanding.

STATEMENT XVII

Area Staff Provident Fund

Income distribution account for the year ended 31 December 1990

(United States dollars)

1989			1990
35 641 902	Balance as at 1 January		38 155 036
	Deduct:		
34 701 639	Interest credited to continuing participants' accounts		36 939 563
940 263			1 215 473
	Balance		
	Add:		
38 998 749	Net investment income (schedule 14)	46 268 227	
	Less:		
259 053	General administration expenses	330 275	
38 739 696		45 937 952	
	Less:		
8 486	Loan scheme administration expenses	10 046	
38 731 210	Net income		45 927 906
39 671 473	Subtotal		47 143 379
	Deduct:		
1 516 437	Interest paid on credits withdrawn during the year		1 469 412
38 155 036	Balance as at 31 December		45 673 967

STATEMENT XVIII

Area Staff Provident Fund

Unallocated surplus account for the year ended 31 December 1990

(United States dollars)

1989		1990
2 876	Balance as at 1 January	2 886
	Add:	
10	Received from reinstated participants	-
2 886	Balance as at 31 December	2 886

STATEMENT XIX

Area Staff Provident Fund

Assets and liabilities as at 31 December 1990

(United States dollars)

1989			1990
	ASSETS		
	Investments:		
128 214 917	Worldinvest, London		137 287 566
116 270 487	Bankers Trust/Baring International, London		129 432 590
127 163 281	Brinson Partners, London		138 919 847
124 606 450	Creditanstalt Bankverein, Vienna		142 085 591
3 449 347	Loan scheme		4 922 983
499 704 482			552 648 577
	LIABILITIES		
	Continuing participants' credits:		
106 638 006	United States dollar credits (Gaza)		118 208 894
40 352 414	United States dollar credits (Lebanon)		43 539 466
52 919 303	United States dollar credits (Syrian Arab Republic)		57 149 773
65 729 700	United States dollar credits (West Bank)		71 881 143
0	United States dollar credits (Jordan)	33 230 938	
	Jordanian dinar credits (Jordan)		
154 095 644	Jordanian dinar credit 87,370,900 at 0.660	132 380 151	165 611 089
	Jordanian dinar credit (UNRWA Headquarters Branch, Amman)		
3 264 155	Jordanian dinar 2,279,121 at 0.660		3 453 214
	Austrian schilling credits (Headquarters Vienna)		
15 170 887	Austrian schillings 188,288,660 at 10.70		17 597 071
438 170 109			477 440 650

STATEMENT XIX (concluded)

1989			1990
	LIABILITIES (continued)		
	Retirees' credits:		
7 864 949	United States dollar credits (Gaza)		9 984 810
663 593	United States dollar credits (Lebanon)		345 145
2 720 770	United States dollar credits (Syrian Arab Republic)		6 773 105
4 091 723	United States dollar credits (West Bank)		6 422 458
0	United States dollar credits (Jordan)	265 106	
	Jordanian dinar credits (Jordan)		
1 275 855	Jordanian dinar 613,983 at 0.660	930 277	1 195 383
	Jordanian dinar credit (UNRWA Headquarters Branch, Amman)		
287 646	Jordanian dinar 288,782 at 0.660		437 547
	Austrian schilling credits (Headquarters Vienna)		
2 377 327	Austrian schillings 15,180,759 at 10.70		1 418 762
19 281 863			26 577 210
4 075 043	Ex-participants' credits		2 579 592
(40 303)	Due to UNRWA General Fund		345 524
59 848	Balance of exchange rate adjustments		28 748
	Surplus:		
38 155 036	Income available for distribution (statement XVII)		45 673 967
2 886	Unallocated surplus (statement XVIII)		2 886
499 704 482			552 648 577

SCHEDULE 14

Area Staff Provident Fund

Investments and investment income for the year ended 31 December 1990

(United States dollars)

	Worldinvest, London	Bankers Trust/ Baring International, London	Brinson Partners, London	Creditanstalt Bankverein, Vienna	Loan scheme	Total
Investments as at 1 January	128 214 917	116 270 487	127 163 281	124 606 450	3 449 347	499 704 482
Add:						
Funding during year	1 000 000	-	-	4 350 000	1 045 868	6 395 868
	129 214 917	116 270 487	127 163 281	128 956 450	4 495 215	506 100 350
Gross investment income	8 310 432	13 306 994	11 918 256	13 302 612	427 768	47 266 062
Deduct:						
Investment managers' fees	237 783	144 891	161 690	173 471	-	717 835
Net investment income	8 072 649	13 162 103	11 756 566	13 129 141	427 768	46 548 227
Investments as at 31 December	137 287 566	129 432 590	138 919 847	142 085 591	4 922 983	553 648 577
Investment yield	6.26	11.32	9.25	10.31	10.93	9.24
Total net investment income as above			46 548 227			
Less custodian fees			280 000			
Income carry-forwards to income distribution account			46 268 227			
Net investment yield			9.18 per cent			

SCHEDULE 14 (continued)

Breakdown on investment balances as at 31 December 1990

Investments by currency	Worldinvest, London	Bankers Trust/ Baring International, London	Brinson Partners, London	Creditan-stalt Bankverein, Vienna	Loan scheme	Total
Australian dollar	-	5.4	-	1.3	-	1.6
Austrian schilling	-	-	-	6.5	4.5	1.7
Canadian dollar	0.4	9.4	6.0	11.7	-	6.8
Danish krone	-	3.7	-	0.6	-	1.0
Deutsche mark	1.3	10.0	14.4	3.5	-	6.5
Netherlands guilder	-	-	7.1	2.1	-	2.3
ECU	-	8.7	-	1.9	-	2.5
Finnish markkaa	-	-	-	0.4	-	0.1
French franc	-	8.3	5.5	5.6	-	4.8
Italian lira	-	-	-	0.5	-	0.1
Japanese yen	30.0	10.1	16.2	-	-	13.9
New Zealand dollar	-	0.7	-	-	-	0.2
Norwegian krone	-	-	-	0.7	-	0.2
Spanish peseta	-	5.9	-	-	-	1.4
Swedish krona	-	-	-	0.6	-	0.
Swiss franc	-	-	-	-	-	-
Syrian pound	-	-	-	-	3.1	-
Pound sterling	0.2	6.1	50.9	3.4	-	2.4
United States dollar	70.7	31.8	-	61.3	92.4	54.4
Total	100.0	100.0	100.0	100.0	100.0	100.0

SCHEDULE 14 (concluded)

Investments by currency	Worldinvest, London	Bankers Trust/ Baring International, London	Brinson Partners, London	Creditan-stalt Bankverein, Vienna	Loan scheme	Total
Investments by maturity						
Short-term investments	33.8	7.3	8.8	38.7	22.2	22.5
Medium- and long-term investments	66.2	92.7	91.2	61.3	77.8	77.5
Total	100.0	100.0	100.0	100.0	100.0	100.0

ANNEX

Notes to the financial statements

Note 1. Summary of significant accounting policies

(a) The Agency utilizes a system of fund accounting by which it operates the following funds or types of funds:

(i) The General Fund is for the funding of the operating costs of running the Agency's core activities, that is, its regular programmes of education, health and relief services, plus operational and common services, including general management and administration. It receives unearmarked contributions.

(ii) Project funds are divided into two categories, namely, funded ongoing activities and capital and special projects. The first category contains activities defined as having an indefinite life and that would be funded out of the Agency's own resources in the absence of special contributions. They are treated in a manner similar to the activities covered under the General Fund. The second category is comprised of funds earmarked for construction projects or for some other capital or special projects, which are usually of a non-recurrent character, such as the procurement of certain equipment. Project funds within this category that are to cover recurrent costs of extra-regular activities as proposed by the donor(s) do not represent any commitment on the part of the Agency to continue these activities in case contributions would cease.

(iii) The Extraordinary Measures for Lebanon and the Occupied Territory Fund is the result of merging the Lebanon Emergency Fund and the Extraordinary Measures in the Occupied Territory Fund. It was decided to merge these two funds in 1990 because of the basic similarities in the objectives of each fund. The Lebanon Emergency Fund and the Extraordinary Measures in the Occupied Territory Fund were established in 1987 and 1988, respectively. Both funds were set up to alleviate the hardship of Palestine refugees caused by the civil unrest prevailing throughout these areas of operation.

(iv) The Expanded Programme of Assistance Fund was set up in 1988 in order to improve the environmental conditions of the refugee population in the occupied territory in terms of better housing conditions, new or expanded sewage systems, and so on. It also aims in a limited way at providing the Agency with better facilities to run its education, health and relief programmes in the occupied territory.

(v) The Gaza General Hospital Fund was launched in 1990 to construct a general hospital near Gaza Town. The hospital will provide 200 much-needed hospital beds and other health services such as outpatient, diagnostic, therapeutic and supporting services.

(vi) The Area Staff Provident Fund was set up to provide a retirement fund for area staff members on their separation. Contributions to this fund are made both by the Agency and by the area staff members themselves.

A contribution that has been accepted and donated for a particular purpose and thus attributed to a specific project fund or to the Lebanon Emergency Fund or to the Extraordinary Measures in the Occupied Territory Fund cannot be transferred to any other fund without the donor's consent. Neither can the Provident Fund nor any part of it be used for any other purpose than the one for which the Fund was established.

However, contributions to the General Fund that are received without restrictions regarding their use can - if the financial situation so permits and the Commissioner-General deems it appropriate - be used to fund such projects for which special donations are sought but not found. In such cases, part of the contributions to the General Fund can be reallocated to project funds. The Agency's system of fund accounting provides a full identification of income and expenditure by purpose and the complete separation of the assets and liabilities of each fund. Contributions or allocations to project funds are attributed to individual funds, which are kept as distinct financial and accounting entities with separate double-entry groups of accounts. Separate financial statements are prepared for these funds.

(b) The Agency's income and assets arising from contributions are recognized on the cash basis of accounting. This represents 95 per cent of the Agency's total income. However, income arising from miscellaneous sources, that is, bank interest, exchange rate gains and other miscellaneous income are recognized on the accrual basis of accounting. The Agency's expenditure and liabilities are also recognized on the accrual basis of accounting. This is in line with the Agency's policy of basing its accounts on the premise of a going concern and on the principle of prudence.

(c) In prior years, charges to expenditure of the in-kind contributions were based on donor's valuation. In 1990, the Agency decided to amend this method of valuation and charged expenditure at market value. It was considered that this method reflected more accurately the true costs of food deliveries to the refugees. Contributions continue to be recorded at donor's valuation. The difference between donor's valuation and market value is shown in the accounts as excess valuation.

(d) The financial period of the Agency is the calendar year.

(e) The accounts of the Agency are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the time of the transaction at the United Nations operational rates of exchange. At the end of the financial period, assets and liabilities not in United States dollars are reflected in United States dollars at the then applicable United Nations rates of exchange. Gains or losses on exchange of currencies are treated as an addition to or deduction from income.

(f) Costs for the purchases of all kinds of supplies are immediately charged to expenditure at the time the goods are received and paid for. As a consequence, stocks or inventories are not included as assets in any of the Agency's funds. (However, an exception is made for the production units, the reason for which is explained below.) Although the Agency's stocks and inventories are not treated as assets, stock records and a strict inventory control are maintained. The approximate value of the Agency's stocks and inventories based on the historical procurement costs as at 31 December 1990 amounted to $24.7 million.

(g) The Agency has four production units, which are all meant to be self-supporting: the Printing Unit is located at Beirut, while the Embroidery Centre, the Carpentry Unit and the Bakery are all in Gaza. Up to and including 1987, these units were part of the General Fund. As from 1988, they have been set up as separate projects to be governed by a new set of instructions (Budget Technical Instruction No. 14), which will enable management better to control these units and assess their performance. For such assessment, the recording of stocks on hand is indispensable. Therefore, as an exception to the Agency's accounting policies, stocks appear as assets in the accounts of the production units. The value of such stocks is approximately 1 per cent of the total stockholdings of the Agency.

(h) Provision for staff separation and repatriation costs

A provision is made in the annual budget for separation and repatriation payments to staff members who will leave the Agency during the year. Reserves have not been established for separation and repatriation for future years, as such payments would be expected to be met from future income and operating reserves.

General Fund

Note 2. Accounts receivable (statement III)

Accounts receivable reported in statement III do not include claims against Governments amounting to $13,509,050 in respect of damages to Agency property as these are not considered true receivables. They are in the nature of memorandum accounts. The collection of these claims is considered doubtful and a provision of 100 per cent for uncollectable amounts has been set up against these claims.

Note 3. Reserve for unliquidated obligations (statement III)

The reserve for unliquidated obligations is a reserve of funds for budgeted items for which a purchase order or a contract has been issued not later than at the year-end, but for which the goods or services have not yet been received.

These items, which have been charged to the current or prior year's expenditure, consist of:

	United States dollars
In current year	2 344 255
In prior years	1 780 870
	4 125 125

This reserve will be liquidated as and when disbursements are made.

Note 4. Reserve for goods-in-transit (statement III)

The reserve for goods-in-transit is a reserve for purchase orders raised prior to the year end and the related goods have not been dispatched.

Note 5. Reserve for carry-forwards (statement III)

The reserve for carry-forwards is a reserve for items for which justification has been given for them to be charged to the current year's expenditure.

Note 6. Contingent liabilities

The Agency may have contingent liabilities of a material but undeterminable amount in respect of certain claims for subsidies by Governments. In addition, in connection with a dispute with a supplier, which is still unresolved, there is a contingent liability in the amount of $225,000.

Note 7. Fixed assets

(a) Fixed assets are not reported in statement III, Assets and liabilities. They are summarized below at original cost values:

	United States dollars
Vehicles (excluding those surveyed but not yet disposed)	12 718 634
Other equipment	21 266 529
Land owned by UNRWA	51 248
Buildings on land owned by UNRWA	422 031
	34 458 442

(b) The Agency has only the right of current occupancy of buildings (schools, training centres, ration distribution centres, clinics, warehouses and other installations) constructed by it on land owned by Governments or leased from private owners. The total cost of construction of such buildings (including the cost of financing purchase of land by local Governments in certain cases and of compensation to private landowners of leased land) to 31 December 1990 is $83,727,440.

(c) The Agency has also constructed refugee shelters at a total cost of $11,662,204 on land owned by Governments or by individuals. The legal status of these shelters is uncertain.

Area Staff Provident Fund

Note 8. Continuing participants' and retirees' credits (statement XXI)

(a) The continuing participants' credits and the retirees' credits in currencies other than United States dollars include exchange rate adjustments for the year ended 31 December 1990. Details of those adjustments are as follows:

		United States dollars
Jordanian dinars: Minus 1.5 per cent	JD 1,378,976 at 0.660	2 089 358
Austrian schillings: Minus 9.9 per cent	S 22,355,990 at 10.70	2 089 345

(b) A small credit balance of $28,748 remains in the exchange rate adjustments account.

(c) In July 1990, the credits of Jordanian General Service staff members and manual workers were converted from Jordanian dinars to United States dollars.

Note 9. Investments and investment income (statements XVII, XIX and schedule 14)

(a) The assets of the Fund are placed for the most part with professional managers for investment. These investments are valued at cost or market value, whichever is lower. Based on this principle, all portfolios are valued at cost. This results in valuation of $552,648,577. However, all the investment managers base their valuations on market value, which at 31 December 1990, was $566,454,438.

(b) Because of the difference in valuation as well as the different accounting treatment of accrued management fees, the investment figures at year-end differ from the figures indicated by the investment managers in their annual reports. For similar reasons, investment yields of the portfolio on schedule 14 differ from the yields reported by the investment managers.

(c) The loan scheme, which enables Provident Fund participants to borrow money from the Fund, is another form of investment. The interest rate applied to the loans includes 1 per cent, to cover the costs of administering the scheme. The costs this year amounted to $10,046.

Note 10. Contributions and funding (statement XIX and schedule 14)

Net funding provided to the investment managers and to the loan scheme was $6,395,868. This figure represents in effect the difference between total Agency and participant contributions received and payments made by the Agency on behalf of the Provident Fund. The interrelationship of the above figures can be seen from the following computation:

	United States dollars
Contributions during the year	33 430 000
Deduct:	
Withdrawals less transfers, lump sums and reinstatements	22 069 959
	11 360 041
Add:	
Underfunding by the General Fund as at 1 January 1989	40 303
	11 400 344
Less:	
Payments made from the General Fund during the year	5 350 000
	6 050 344
Less:	
Net funding to the investment managers and loan scheme from the General Fund during the year	6 395 868
Overfunding by the General Fund as at 31 December 1990	345 524

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